

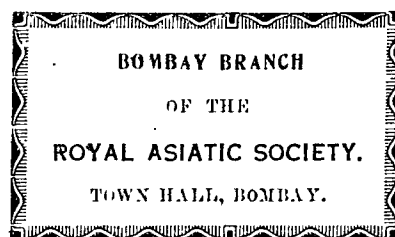
East India (Income & Expenditure)

Returns
for the years

1895-96 to 1905-06, to 1897-98 to 1909-10; 1899-1900 to
1909-10; 1901-02 to 1911-12, to 1903-04 to 1913-14;
1912-13 to 1914-15, to 1917-18 to 1919-20



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EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 10th April 1907 ;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under
certain specified Heads, for the Eleven Years from 1895–96 to 1905–06;
(in continuation of Parliamentary Paper, No. 116, of Session 1906).”

India Office,
22nd April 1907. }

134468

ARTHUR GODLEY,
Under Secretary of State for India.

(*Sir Henry Fowler.*)



Ordered, by The House of Commons, to be Printed,
22 April 1907.

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1907.

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MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception (first made in the Financial Statement for the present year) that the working expenses of Railways are treated, not as expenditure, but as deduction from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£.
Taking the figures for the year 1905-06, the total Revenue as shown in the Financial Statement, was	73,327,957
The receipts under the heads of Interest, Army, Military Works, Civil Departments, Civil Works and "Miscellaneous," which are treated in this Return as deductions from expenditure, amounted to	4,986,401
Deducting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (after the deduction of working expenses), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to	68,341,556
Against this sum it is necessary to set off the charges under the heads just mentioned, including Refunds, Assignments, Working Expenses (except in the case of Railways), &c. The total of these was	19,801,876
The Balance is shown in the present Return as the total Net Revenue	48,539,680
The total Expenditure charged against Revenue as shown in the Financial Statement was	71,236,103
This amount includes charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above)	19,801,876
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments amounting to	51,434,227
Against this sum it is necessary to set off the receipts of the spending departments, amounting (as mentioned above) to	4,986,401
The Balance is shown in the present Return as the total Net Expenditure	46,447,826

At the close of the tables of Expenditure on pages 5, 7, 9, and 11 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue assigned to them the excess has to be met from their balances, and is deducted from the total expenditure in order to show the amount charged against the revenue of the year; in a year in which they do not spend their full grants the surplus is added to the Provincial balances, and therefore must also be added to the expenditure charged against the revenue of the year before the final surplus or deficit of the year can be exhibited.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee). The addition or deduction to be made on account of the fact that the remittances from India to defray the net expenditure in England are not effected at exactly this rate, and that the Government of India is under obligations to receive certain sums and make certain payments at specified rates, is shown under the head of Exchange. In past years there has sometimes been heavy expenditure under this head, but the annual charge or receipt has now become comparatively insignificant.

India Office, }
22 April 1907. }

NET INCOME.

	1895-96.		1896-97.	
	£.	£.	£	£
I. LAND REVENUE, &c., Net Receipts:				
1. LAND REVENUE - - - - -	16,709,890		15,210,187	
2. FOREST - - - - -	1,104,431		1,151,842	
3. TRIBUTES FROM NATIVE STATES -	500,600		575,425	
		18,314,921		16,937,454
(For Details, <i>see</i> Appendix I., pages 14 and 15.)				
II. OPIUM, Net Receipts - - - - -	—	3,366,690	—	2,610,510
(For Details, <i>see</i> Appendix II., pages 18 and 19.)				
III. TAXATION, Net Receipts:				
1. SALT - - - - -	5,644,996		5,357,029	
2. STAMPS - - - - -	3,117,391		3,147,393	
3. EXCISE - - - - -	3,768,615		3,691,067	
4. PROVINCIAL RATES - - - - -	2,464,320		2,351,501	
5. CUSTOMS - - - - -	3,258,922		2,904,256	
6. ASSESSED TAXES - - - - -	1,214,945		1,240,232	
7. REGISTRATION - - - - -	282,383		304,717	
		19,751,572		18,996,195
(For Details, <i>see</i> Appendix III., pages 20 and 21.)				
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:				
1. POST OFFICE - - - - -	64,937		65,525	
2. TELEGRAPH - - - - -	141,902		95,508	
3. RAILWAYS - - - - -	84,820		1,152,467	
4. IRRIGATION - - - - -	450,760		66,742	
		328,741		1,058,176
(For Details, <i>see</i> Appendix IV., pages 28 and 29.)				
V. MINT, Net Receipts or Charges:	—	8,129	—	63,236
(For Details <i>see</i> Appendix V., pages 36 and 37.)				
VI. EXCHANGE, Net Receipt or Charge:	—	2,544,626	—	1,562,439
(For Details, <i>see</i> Appendix VI., page 38.)				
Total Net Revenue - - - - -	£.	38,551,687	£.	35,986,780

NET EXPENDITURE.

	1895-96.		1896-97.	
	£.	£.	£.	£.
I. DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation:	—	1,694,615	—	1,309,808
(For Details, <i>see</i> Appendix VII., pages 40 and 41).				
II. MILITARY SERVICES — Net Expenditure:				
1. ARMY -	15,576,903		15,091,485	
2. MILITARY WORKS -	765,467		727,841	
3. SPECIAL DEFENCE WORKS - . . .	59,729	16,402,099	58,370	15,877,696
(For Details, <i>see</i> Appendix VIII., pages 44 and 45).				
III. COLLECTION OF REVENUE:	—	4,277,223	—	4,350,264
(For Details, <i>see</i> Appendix IX., pages 48 and 49).				
IV. CIVIL SERVICES—Net Expenditure:				
1. CIVIL DEPARTMENTS -	8,894,802		9,120,198	
(For Details, <i>see</i> Appendix X., pages 52 and 53).				
2. MISCELLANEOUS CIVIL CHARGES	2,995,163		3,068,836	
(For Details <i>see</i> Appendix XI., pages 60 and 61).				
3. CIVIL WORKS (including Construction of Railways charged to Provincial or Local Revenues):	2,621,390	14,511,355	2,662,410	14,851,444
(For Details <i>see</i> Appendix XII., pages 64 and 65).				
V. FAMINE RELIEF AND INSURANCE -	—	390,990	—	1,416,674
(For Details, <i>see</i> Appendix XIII., pages 66 and 67).				
VI. PROVINCIAL ADJUSTMENTS:				
<i>Add,—Increase of Provincial Balances by unspent Grants-</i>	—	252,739	—	—
<i>Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances</i>	—	—	—	682,425
Total Net Expenditure -	£.	37,529,021	£.	37,123,461
Surplus or Deficit -	£.	1,022,666	£.	1,136,681

NET EXPENDITURE.

	1897-98.		1898-99.		1899-1900.	
	£.	£.	£	£	£	£
I. DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - - - -	—	1,613,037	—	1,311,263	—	1,342,283
(For Details, <i>see</i> Appendix VII., pages 40 and 41.)						
II. MILITARY SERVICES — Net Expenditure:						
1. ARMY - - - - -	17,233,297		15,385,042		14,165,743	
2. MILITARY WORKS - - - -	740,952		771,493		801,782	
3. SPECIAL DEFENCE WORKS - -	15,059		974		874	
(For Details, <i>see</i> Appendix VIII., pages 44 and 45.)		17,989,308		16,157,509		14,968,399
III. COLLECTION OF REVENUE:	—	4,399,322	—	4,302,449	—	4,448,839
(For Details, <i>see</i> Appendix IX., pages 48 and 49.)						
IV. CIVIL SERVICES—Net Expenditure:						
1. CIVIL DEPARTMENTS - - - -	9,321,194		9,335,813		9,597,544	
(For Details, <i>see</i> Appendix X., pages 53 to 55.)						
2. MISCELLANEOUS CIVIL CHARGES -	3,125,274		3,193,755		3,413,756	
(For Details, <i>see</i> Appendix XI., pages 60 and 61.)						
3. CIVIL WORKS (including Construction of Railways charged to Provincial or Local Revenues) - -	2,423,868		2,671,323		2,894,346	
(For Details, <i>see</i> Appendix XII., pages 64 and 65.)		14,870,336		15,201,391		15,905,646
V. FAMINE RELIEF AND INSURANCE - - - - -	—	3,575,343	—	791,543	—	2,098,848
(For Details, <i>see</i> Appendix XIII., pages 66 and 67.)						
VI. PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent Grants -	—	—	—	978,234	—	
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	305,119	—	—	—	206,220
Total Net Expenditure - - -	£.	42,142,227	£.	38,742,389	£.	38,557,795
Surplus or Deficit - - - -	£.	2,572,807	£.	2,640,873	£.	2,774,623

NET INCOME.

	1900-01.		1901-02.		1902-03.	
	£.	£.	£.	£.	£.	£.
I. LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - - -	16,755,525		17,533,642		17,689,633	
2. FOREST - - - -	1,293,452		1,153,820		1,295,029	
3. TRIBUTES FROM NATIVE STATES	551,125		556,980		581,995	
(For Details, see Appendix I., pages 15 to 17).		18,600,102		19,244,442		19,566,677
II. OPIUM, Net Receipts - - -	—	3,312,663	—	3,240,068	—	2,846,869
(For Details, see Appendix II., pages 18 and 19).						
III. TAXATION, Net Receipts:						
1. SALT - - - -	5,709,923		5,673,991		5,931,933	
2. STAMPS - - - -	3,304,786		3,409,436		3,434,401	
3. EXCISE - - - -	3,892,634		4,025,770		4,384,181	
4. PROVINCIAL RATES - - -	2,559,474		2,737,448		2,741,449	
5. CUSTOMS - - - -	3,274,404		3,734,517		3,829,848	
6. ASSESSED TAXES - - -	1,313,731		1,362,227		1,402,672	
7. REGISTRATION - - - -	311,758		312,081		312,659	
(For Details, see Appendix III., pages 23 to 25).		20,366,710		21,255,470		22,037,143
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - - -	134,942		103,085		83,157	
2. TELEGRAPH - - - -	113,129		3,922		32,763	
3. RAILWAYS - - - -	325,124		846,616		228,949	
4. IRRIGATION - - - -	235,592		172,872		193,746	
(For details, see Appendix IV., pages 31 to 33).		808,787		1,126,495		473,089
V. MINT, Net Receipts or Charges:	—	20,116	—	51,340		12,776
(For details see Appendix V., pages 36 and 37).						
VI. EXCHANGE, Net Receipt or Charge:		31,849	—	25,494		31,571
(For Details, see Appendix VI., pages 38 and 39).						
Total Net Revenue - - -	£.	43,076,529	£.	44,943,309	£.	44,942,573

NET EXPENDITURE.

	1900-01.		1901-02.		1902-03.	
	£.	£	£.	£.	£.	£.
I. DEBT SERVICES—Net Interest Payments other than those Charged to Railways and Irrigation -	—	1,487,467	—	1,158,658	—	965,018
(For Details, <i>see</i> Appendix VII., pages 41 to 43.)						
II. MILITARY SERVICES — Net Expenditure :						
1. ARMY -	14,265,525		14,786,342		16,221,402	
2. MILITARY WORKS - . . .	747,187		917,140		1,058,368	
3. SPECIAL DEFENCE WORKS - .	6,864		—		—	
(For Details, <i>see</i> Appendix VIII., pages 45 to 47.)		15,019,576		15,703,482		17,279,770
III. COLLECTION OF REVENUE :	—	4,534,711	—	4,582,407	—	4,704,858
(For Details, <i>see</i> Appendix IX., pages 49 to 51.)						
IV. CIVIL SERVICES — Net Expenditure :						
1. CIVIL DEPARTMENTS - . .	9,728,546		9,885,601		10,366,855	
(For Details, <i>see</i> Appendix X., pages 55 to 57.)						
2. MISCELLANEOUS CIVIL CHARGES	3,426,029		3,536,876		3,894,574	
(For Details, <i>see</i> Appendix XI., pages 61 to 63.)						
3. CIVIL WORKS (including Construction of Railways charged to Provincial or Local Revenues) -	2,863,064		3,169,220		3,751,798	
(For Details, <i>see</i> Appendix XII., pages 64 and 65.)		16,017,639		16,591,697		18,013,227
V. FAMINE RELIEF AND INSURANCE -	—	4,156,344	—	884,512	—	982,576
(For Details, <i>see</i> Appendix XIII., pages 67 to 69.)						
VI. PROVINCIAL ADJUSTMENTS :						
<i>Add,—Increase of Provincial Balances by unspent Grants-</i>	—	190,588	—	1,072,310	—	—
<i>Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - . .</i>	—	—	—	—	—	72,425
Total Net Expenditure - . .	£.	41,406,325	£.	39,993,066	£.	41,873,024
Surplus or Deficit - . . .	£.	1,670,204	£.	4,950,243	£.	3,069,549

NET INCOME.

	1903-04.		1904-05.		1905-06.	
	£.	£.	£.	£.	£.	£.
I. LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	18,508,738		18,226,402		18,129,572	
2. FOREST - - - - -	1,477,393		1,599,162		1,775,124	
3. TRIBUTES FROM NATIVE STATES - - - - -	410,827		421,303		396,867	
		20,396,958		20,246,867		20,301,53
(For Details, see Appendix I., pages 16 and 17.)						
II. OPIUM, Net Receipts - - -	—	3,506,178	—	4,050,999		3,572,944
(For Details, see Appendix II., pages 18 and 19.)						
III. TAXATION, Net Receipts:						
1. SALT - - - - -	4,981,704		5,093,466		4,109,939	
2. STAMPS - - - - -	3,538,237		3,697,102		3,876,326	
3. EXCISE - - - - -	4,932,500		5,306,198		5,631,395	
4. PROVINCIAL RATES - - -	2,821,967		2,820,358		2,792,257	
5. CUSTOMS - - - - -	3,839,066		4,267,032		4,258,366	
6. ASSESSED TAXES - - -	1,206,636		1,263,098		1,314,678	
7. REGISTRATION - - - -	326,041		337,921		361,135	
		21,646,151		22,785,175		22,344,096
(For Details, see Appendix III., pages 25 to 27.)						
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - - -	103,929		56,167		75,541	
2. TELEGRAPH - - - - -	59,189		4,345		166,635	
3. RAILWAYS - - - - -	860,669		2,105,438		2,001,966	
4. IRRIGATION - - - - -	231,756		284,683		126,231	
		1,137,165		2,441,943		2,037,103
(For Details, see Appendix IV., pages 33 to 35.)						
V. MINT, Net Receipts or Charges:		99,181		88,533		201,104
(For Details, see Appendix V., pages 36 and 37.)						
VI. EXCHANGE, Net Receipt or Charge:		58,429		94,065		82,870
(For Details, see Appendix VI., page 39.)						
Total Net Revenue - - -	£.	46,844,062	£.	49,707,582		48,539,680

NET EXPENDITURE.

	1903-04.		1904-05.		1905-06.	
	£.	£.	£.	£.	£.	£.
I. DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - - -	—	801,565	—	797,366	—	464,949
(For Details, see Appendix VII., pages 42 and 43.)						
II. MILITARY SERVICES—Net Expenditure:						
1. ARMY - - - - -	16,775,780		19,214,763		18,077,434	
2. MILITARY WORKS - - - -	989,571		936,137		1,045,599	
3. SPECIAL DEFENCE WORKS -	27,054		128,295		146,306	
(For Details, see Appendix VIII., pages 46 and 47.)		17,792,405		20,279,195		19,269,339
III. COLLECTION OF REVENUE:	—	4,938,385	—	5,199,542	—	5,470,083
(For Details, see Appendix IX., pages 50 and 51.)						
IV. CIVIL SERVICES—Net Expenditure:						
1. CIVIL DEPARTMENTS - - -	10,381,887		10,852,430		11,707,890	
(For Details, see Appendix X., pages 57 to 59.)						
2. MISCELLANEOUS CIVIL CHARGES -	3,714,097		3,668,729		3,636,580	
(For Details, see Appendix XI., pages 62 and 63.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial or Local Revenues - - - -	4,118,384		4,291,454		4,874,991	
(For Details, see Appendix XII., pages 64 and 65.)		18,214,368		18,812,613		20,219,461
V. FAMINE RELIEF AND INSURANCE - - - - -						
(For Details, see Appendix XIII., pages 68 and 69.)	—	905,680	—	1,000,000	—	1,000,000
VI. PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent Grants -	—	1,195,259	—	162,800	—	23,994
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	—	—	—	—	—
Total Net Expenditure - -		43,847,662		46,251,516		46,447,826
Surplus or Deficit - - -		2,996,400		3,456,066		2,091,854



APPENDICES.

REVENUE:—

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APPENDIX I.

LAND REVENUE, &c.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE :—RECEIPTS	262,009,550	£. 17,467,303	£.	£. 17,467,303	£.
<i>Deduct,—</i>					
<i>Assignments and Compensations</i>	10,858,740	723,916			
<i>Refunds</i>	502,460	33,497			
<i>Total</i>	11,861,200	757,413		757,413	
NET RECEIPTS	—	—	—	—	16,709,890
FOREST :—RECEIPTS	16,605,040	1,107,003		1,107,003	
<i>Deduct,—</i>					
<i>Refunds</i>	38,570	2,572		2,572	
NET RECEIPTS	—	—	—	—	1,104,431
TRIBUTES FROM NATIVE STATES	7,923,010	528,201		528,201	
<i>Deduct,—</i>					
<i>Assignments and Compensations</i>	414,020	27,601			
<i>Refunds</i>	—	—			
<i>Total</i>	414,020	27,601		27,601	500,600
NET RECEIPTS	—	—	—	—	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 6)	—	—	—	—	18,314,921

LAND REVENUE, &c.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE :—RECEIPTS	274,593,127	£. 18,306,208	£.	£. 18,306,208	£.
<i>Deduct,—</i>					
<i>Assignments and Compensations</i>	10,785,961	719,065			
<i>Refunds</i>	591,578	39,439			
<i>Total</i>	11,377,539	758,504		758,504	
NET RECEIPTS	—	—	—	—	17,547,704
FOREST :—RECEIPTS	18,598,674	1,239,912		1,239,912	
<i>Deduct,—</i>					
<i>Refunds</i>	45,030	3,002		3,002	
NET RECEIPTS	—	—	—	—	1,236,910
TRIBUTES FROM NATIVE STATES	9,097,013	606,468		606,468	
<i>Deduct,—</i>					
<i>Assignments and Compensations</i>	374,270	24,951			
<i>Refunds</i>	30,900	2,060			
<i>Total</i>	405,170	27,011		27,011	
NET RECEIPTS	—	—	—	—	579,457
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 8)	—	—	—	—	19,364,071

APPENDIX I.

1896-97.					1897-98.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
230,744,890	£. 15,982,993	£.	£. 15,982,993	£.	256,836,420	£. 17,122,428	£.	£. 17,122,428	£.
11,022,590	734,839			15,210,187	10,777,420	718,495			16,365,695
569,510	37,967				573,570	38,238			
11,592,100	772,806		772,806		11,350,990	756,733		756,733	
—	—	—	—	1,151,842	—	—	—	—	1,156,685
17,338,690	1,155,913		1,155,913		17,395,140	1,159,676		1,159,676	
61,060	4,071		4,071		44,870	2,991		2,991	
—	—	—	—	575,425	—	—	—	—	562,603
9,017,530	601,168		601,168		8,840,290	589,352		589,352	
386,140	25,743				397,240	26,482			
—	—			16,937,454	4,000	267			18,084,983
386,140	25,743		25,743		401,240	26,749		26,749	
—	—	—	—		—	—	—	—	
—	—	—	—		—	—	—	—	

1899-1900.					1900-01.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
258,075,841	£. 17,205,056	£.	£. 17,205,056	£.	262,545,459	£. 17,503,031	£.	£. 17,503,031	£.
10,914,626	727,641			16,444,927	10,751,017	716,735			16,755,525
487,324	32,488				461,560	30,771			
11,401,950	760,129		760,129		11,212,577	747,506		747,506	
—	—	—	—	1,232,685	—	—	—	—	1,293,452
18,531,380	1,235,425		1,235,425		19,467,941	1,297,863		1,297,863	
41,095	2,740		2,740		66,165	4,411		4,411	
—	—	—	—	586,501	—	—	—	—	551,125
9,225,416	615,028		615,028		8,667,349	577,823		577,823	
421,301	28,081				388,627	25,908			
6,600	440		—	18,264,113	11,845	790			18,600,102
427,901	28,527		28,527		400,472	26,698		26,698	
—	—	—	—		—	—	—	—	
—	—	—	—		—	—	—	—	

APPENDIX I.—continued.

LAND REVENUE, &c.	1901-02.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE: RECEIPTS	274,320,271	£. 18,288,018	£.	£. 18,288,018	£.
Deduct,—					
Assignments and Compensations	10,698,913	713,261			
Refunds	616,731	41,115			
Total	11,315,644	754,376		754,376	
NET RECEIPTS	—	—	—	—	17,533,642
FOREST :—RECEIPTS	17,360,322	1,157,355		1,157,355	
Deduct,—					
Refunds	53,026	3,535		3,535	
NET RECEIPTS	—	—	—	—	1,153,820
TRIBUTES FROM NATIVE STATES	8,753,174	583,545		583,545	
Deduct,—					
Assignments and Compensations	391,946	26,130			
Refunds	6,516	435			
Total	398,46	26,565		26,565	
NET RECEIPTS	—	—	—	—	556,980
NET RECEIPTS FROM LAND RE- VENUE, &c. (shown on pages 8 and 10)	—	—	—	—	19,244,442

LAND REVENUE, &c.	1904-05.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE :—RECEIPTS	284,309,954	£. 18,953,997	£.	£. 18,953,997	£.
Deduct,—					
Assignments and Compensations	10,274,211	684,947		684,947	
Refunds	639,726	42,648		42,648	
Total	10,913,937	727,595		727,595	
NET RECEIPTS	—	—	—	—	18,226,402
FOREST :—RECEIPTS	24,029,950	1,601,997		1,601,997	
Deduct,—					
Refunds	42,527	2,835		2,835	
NET RECEIPTS	—	—	—	—	1,599,162
TRIBUTES FROM NATIVE STATES	9,507,654	633,844		633,844	
Deduct,—					
Assignments and Compensations	3,139,698	209,312		209,312	
Refunds	48,434	3,229		3,229	
Total	3,188,132	212,541		212,541	
NET RECEIPTS	—	—	—	—	421,303
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 10)	—	—	—	—	20,246,867

APPENDIX I.—continued.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
276,552,680	18,436,845		18,436,845	17,689,653	288,515,816	19,234,388		19,234,388	18,508,738
10,573,003	704,867				10,373,471	691,565		691,565	
634,832	42,325				511,280	34,085		34,085	
11,207,885	747,192		747,192		10,884,751	725,650		725,650	
—	—	—	—	1,295,029	—	—	—	—	1,477,393
19,471,540	1,298,103		1,298,103		22,216,747	1,481,116		1,481,116	
46,117	3,074		2,074		55,844	3,723		3,723	
—	—	—	—		—	—	—	—	
9,205,728	613,715		613,715	581,995	9,136,285	609,086		609,086	410,827
397,184	26,479				2,898,881	193,259		193,259	
78,608	5,241				75,002	5,000		5,000	
475,792	31,720		31,720		2,973,883	198,259		198,259	
—	—	—	—	581,995	—	—	—	—	410,827
—	—	—	—	19,566,677	—	—	—	—	20,396,958

1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.
282,922,546	18,862,169		18,862,169	18,129,572
10,403,523	693,568		693,568	
585,439	39,029		39,029	
10,988,962	732,597		732,597	
—	—	—	—	1,775,124
26,674,593	1,778,306	1,260	1,779,566	
66,634	4,442		4,442	
—	—	1,260	—	
8,961,451	597,430		597,430	396,867
2,921,893	194,793		194,793	
86,550	5,770		5,770	
3,003,443	200,563		200,563	
—	—	—	—	20,301,563
—	—	—	—	

APPENDIX II.

OPIUM.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
RECEIPTS	71,239,220	£ 4,749,281	£ —	£ 4,749,281	£
<i>Deduct,—</i>					
<i>Charges in respect of Cultivation and Manufacture</i>	20,679,730	1,378,649	550	1,379,199	
<i>Assignments and Compensations</i>	50,770	3,385	—	3,385	
<i>Refunds</i>	100	7	—	7	
<i>Total deductions</i>	20,730,600	1,382,041	550	1,382,591	
NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	3,366,690

	1898-99.				
	Rupees.	£	£	£	£
RECEIPTS	57,253,305	3,816,887	—	3,816,887	
<i>Deduct,—</i>					
<i>Charges in respect of Cultivation and Manufacture</i>	23,709,692	1,580,646	1,545	1,582,191	
<i>Assignments and Compensations</i>	50,870	3,391	—	3,391	
<i>Refunds</i>	14,950	997	—	997	
<i>Total deductions</i>	23,775,512	1,585,034	1,545	1,586,579	
NET RECEIPTS (shown on pages 6 and 8)	—	—	—	—	2,230,308

	1901-02.				
	Rupees.	£	£	£	£
RECEIPTS	72,780,334	4,852,022	—	4,852,022	
<i>Deduct,—</i>					
<i>Charges in respect of Cultivation and Manufacture</i>	24,101,324	1,606,755	1,935	1,608,690	
<i>Assignments and Compensations</i>	44,410	2,961	—	2,961	
<i>Refunds</i>	4,543	303	—	303	
<i>Total deductions</i>	24,150,277	1,610,019	1,935	1,611,954	
NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	3,240,068

	1904-05.				
	Rupees.	£	£	£	£
RECEIPTS	90,322,491	6,021,499	—	6,021,499	
<i>Deduct,—</i>					
<i>Charges in respect of Cultivation and Manufacture</i>	29,471,634	1,964,775	2,310	1,967,085	
<i>Assignments and Compensations</i>	50,639	3,376	—	3,376	
<i>Refunds</i>	586	39	—	39	
<i>Total deductions</i>	29,522,859	1,968,190	2,310	1,970,500	
NET RECEIPTS (shown on page 10)	—	—	—	—	4,050,999

APPENDIX II.

1896-97.					1897-98.				
INDIA.		ENGLAND.		NET REVENUE.	INDIA.		ENGLAND.		NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	TOTAL.	
64,092,380	£ 4,272,825	—	£ 4,272,825	£	51,797,720	£ 3,453,181	—	£ 3,453,181	
24,852,270	1,656,818	882	1,657,700		23,862,210	1,590,814	1,853	1,592,667	
50,820	3,388	—	3,388		50,990	3,399	—	3,399	
18,400	1,227	—	1,227		19,110	1,274	—	1,274	
24,921,490	1,661,433	882	1,662,315		23,932,310	1,595,487	1,853	1,597,340	
—	—	—	—	2,610,510	—	—	—	—	1,855,841

1899-1900.					1900-1901.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
66,029,731	4,401,982	—	4,401,982		76,533,633	5,102,242	—	5,102,242	
25,877,224	1,735,148	2,006	1,727,154		26,761,559	1,784,104	1,771	1,785,875	
50,215	3,348	—	3,348		51,148	3,410	—	3,410	
13,366	891	—	891		4,415	294	—	294	
25,940,805	1,729,387	2,006	1,731,393		26,817,122	1,787,808	1,771	1,789,579	
—	—	—	—	2,670,589	—	—	—	—	3,312,663

1902-03.					1903-04.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
67,476,576	4,498,438	—	4,498,438		86,040,675	5,736,045	—	5,736,045	
24,660,553	1,644,037	4,446	1,648,483		33,332,160	2,222,144	3,600	2,225,744	
45,343	3,023	—	3,023		60,386	4,026	—	4,026	
939	63	—	63		1,452	97	—	97	
24,706,835	1,647,123	4,446	1,651,569		33,393,998	2,220,267	3,600	2,229,867	
—	—	—	—	2,846,869	—	—	—	—	3,506,178

1905-06.				
Rupees.	£	£	£	£
82,031,694	5,468,780	—	5,468,780	
28,360,201	1,890,680	1,761	1,892,441	
50,699	3,380	—	3,380	
227	15	—	15	
28,411,197	1,894,075	1,761	1,895,836	
—	—	—	—	3,572,944

APPENDIX III.

TAXATION.	1895-96.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£.	£.	£.	£.
SALT:—RECEIPTS	88,618,450	5,907,897		5,907,897	
Deduct,—					
Assignments and Compensations	3,581,810	238,787			
Refunds	361,710	24,114			
Total	3,943,520	262,901		262,901	
NET RECEIPTS	—	—	—	—	5,644,996
STAMPS:—RECEIPTS	47,270,550	3,151,370		3,151,370	
Deduct,—					
Refunds	509,680	33,979		33,979	
NET RECEIPTS	—	—	—	—	3,117,391
EXCISE:—RECEIPTS	57,224,170	3,814,944		3,814,944	
Deduct,—					
Assignments and Compensations	466,470	31,098			
Refunds	228,470	15,331			
Total	694,940	46,329		46,329	
NET RECEIPTS	—	—	—	—	3,768,615
PROVINCIAL RATES:—RECEIPTS	37,070,050	2,471,337		2,471,337	
Deduct,—					
Refunds	105,250	7,017		7,017	
NET RECEIPTS	—	—	—	—	2,464,320
CUSTOMS:—RECEIPTS	50,172,780	3,344,852		3,344,852	
Deduct,—					
Assignments and Compensations	175,380	11,692			
Refunds and Drawbacks	1,113,570	74,238			
Total	1,288,950	85,930		85,930	
NET RECEIPTS	—	—	—	—	3,258,922
ASSESSED TAXES:—RECEIPTS	18,351,890	1,223,459		1,223,459	
Deduct,—					
Refunds	127,710	8,514		8,514	
NET RECEIPTS	—	—	—	—	1,214,945
REGISTRATION:—RECEIPTS	4,248,700	283,247		283,247	
Deduct,—					
Refunds	12,970	864		864	
NET RECEIPTS	—	—	—	—	282,383
TOTAL GROSS RECEIPTS FROM TAXATION	302,956,590	20,197,106		20,197,106	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	4,223,660	281,577			
REFUNDS AND DRAWBACKS	2,459,360	163,957			
TOTAL	6,683,020	445,534		445,534	
TOTAL NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	19,751,572

APPENDIX III.

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.				£.	£.	
84,217,050	5,614,470	—	5,614,470	5,357,029	85,942,250	5,729,483	—	5,729,483	5,472,825
3,544,220	236,281	—			3,562,860	237,524	—		
317,400	21,160	—			287,010	19,134	—		
3,861,620	257,441	—	257,441		3,849,870	256,658	—	256,658	
—	—	—	—	3,147,393	—	—	—	—	3,189,251
47,777,420	3,185,162	—	3,185,162		48,370,430	3,224,695	—	3,224,695	
566,530	37,769	—	37,769		531,660	35,444	—	35,444	
—	—	—	—		—	—	—	—	
56,142,000	3,742,800	—	3,742,800	3,691,067	54,894,540	3,659,636	—	3,659,636	3,609,389
459,120	30,608	—			443,570	29,571	—		
316,870	21,125	—			310,130	20,676	—		
775,990	51,733	—	51,733		753,700	50,247	—	50,247	
—	—	—	—	2,351,501	—	—	—	—	2,478,374
35,368,550	2,357,903	—	2,357,903		37,232,900	2,482,194	—	2,482,194	
96,030	6,402	—	6,402		57,300	3,820	—	3,820	
—	—	—	—		—	—	—	—	
44,914,770	2,994,318	—	2,994,318	2,904,256	46,412,950	3,094,197	—	3,094,197	3,024,356
157,900	10,527	—			185,400	12,360	—		
1,193,030	79,535	—			862,220	57,481	—		
1,350,930	90,062	—	90,062		1,047,620	69,841	—	69,841	
—	—	—	—	1,240,232	—	—	—	—	1,254,155
18,728,090	1,248,539	—	1,248,539		18,954,650	1,263,643	—	1,263,643	
124,610	8,307	—	8,307		142,320	9,488	—	9,488	
—	—	—	—		—	—	—	—	
4,582,710	305,514	—	305,514	304,717	4,865,440	324,363	—	324,363	323,613
11,960	797	—	797		11,250	750	—	750	
—	—	—	—		—	—	—	—	
—	—	—	—		—	—	—	—	
291,730,590	19,448,706	—	19,448,706	18,996,195	296,673,160	19,778,211	—	19,778,211	19,351,963
4,161,240	277,416	—			4,191,830	279,455	—		
2,626,430	175,095	—			2,201,890	146,793	—		
6,787,670	452,511	—	452,511		6,397,720	426,248	—	426,248	
—	—	—	—		—	—	—	—	

APPENDIX III.—continued.

TAXATION.	1898-99.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
SALT :—RECEIPTS - - - - -	£. 90,998,713	£. 6,066,581	£.	£. 6,066,581	£.
Deduct,—					
Assignments and Compensations - - -	3,409,840	227,323			
Refunds - - - - -	379,520	25,301			
Total - - - - -	3,789,360	252,624		252,624	
NET RECEIPTS - - -	—	—	—	—	5,813,957
STAMPS :—RECEIPTS - - - - -	47,976,496	3,198,433		3,198,433	
Deduct,—					
Refunds - - - - -	551,410	36,761		36,761	
NET RECEIPTS - - -	—	—	—	—	3,161,672
EXCISE :—RECEIPTS - - - - -	57,434,221	3,828,948		3,828,948	
Deduct,—					
Assignments and Compensations - - -	406,760	27,117			
Refunds - - - - -	288,140	19,209			
Total - - - - -	694,900	46,326		46,326	
NET RECEIPTS - - -	—	—		—	3,782,622
PROVINCIAL RATES :—RECEIPTS - - - - -	39,221,430	2,614,762		2,614,762	
Deduct,—					
Refunds - - - - -	76,490	5,099		5,099	
NET RECEIPTS - - -	—	—	—	—	2,609,662
CUSTOMS :—RECEIPTS - - - - -	48,021,619	3,201,441		3,201,441	
Deduct,—					
Assignments and Compensations - - -	173,600	11,573			
Refunds and Drawbacks - - - - -	939,568	62,638			
Total - - - - -	1,113,168	74,211		74,211	
NET RECEIPTS - - -	—	—	—	—	3,127,230
ASSESSED TAXES :—RECEIPTS - - - - -	19,221,914	1,281,461		1,281,461	
Deduct,—					
Refunds - - - - -	111,610	7,441		7,441	
NET RECEIPTS - - -	—	—	—	—	1,274,020
REGISTRATION :—RECEIPTS - - - - -	4,411,758	294,117		294,117	
Deduct,—					
Refunds - - - - -	14,140	942		942	
NET RECEIPTS - - -	—	—	—	—	293,175
TOTAL GROSS RECEIPTS FROM TAXATION	307,286,151	20,485,743		20,485,743	
DEDUCT,—					
ASSIGNMENTS AND COMPENSA- } TIONS - - - - -	3,990,200	266,013			
REFUNDS AND DRAWBACKS - - -	2,300,878	157,391			
TOTAL - - - - -	6,291,078	423,404		423,404	
TOTAL NET RECEIPTS (shown on } pages 6 and 8) - - -	—	—	—	—	20,062,339

APPENDIX III.—continued.

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
87,756,944	£. 5,850,463	£.	£. 5,850,463	£.	89,505,516	£. 5,967,034	£.	£. 5,967,034	£.
3,854,056	256,977				3,547,702	236,513			
295,673	19,711				808,973	20,598			
4,150,129	276,688		276,688		3,856,675	257,111		257,111	
—	—		—	5,573,775	—	—	—	—	5,709,923
48,982,151	3,265,476		3,265,476		50,144,217	3,342,948		3,342,948	
593,335	39,556		39,556		572,437	38,162		38,162	
—	—		—	3,225,920	—	—	—	—	3,304,786
57,899,125	3,859,942		3,859,942		59,058,032	3,937,202		3,937,202	
447,100	29,807				417,373	27,825			
293,938	19,596				251,149	16,743			
741,038	49,403		49,403		668,522	44,568		44,568	
—	—		—	3,810,539	—	—	—	—	3,892,634
37,481,751	2,498,783		2,498,783		38,440,692	2,562,713		2,562,713	
49,883	3,325		3,325		48,590	3,239		3,239	
—	—		—	2,495,458	—	—	—	—	2,559,474
47,006,862	3,133,791		3,133,791		50,573,957	3,371,597		3,371,597	
177,489	11,832				173,113	11,541			
947,463	63,164				1,284,774	85,652			
1,124,952	74,996		74,996		1,457,887	97,193		97,193	
—	—		—	3,058,795	—	—	—	—	3,274,404
19,504,416	1,300,295		1,300,295		19,831,402	1,322,094		1,322,094	
113,484	7,566		7,566		125,438	8,363		8,363	
—	—		—	1,292,729	—	—	—	—	1,313,731
4,321,330	288,089		288,089		4,688,373	312,558		312,558	
13,872	925		925		11,998	800		800	
—	—		—	287,164	—	—	—	—	311,758
302,952,579	20,196,839		20,196,839		312,242,189	20,816,146		20,816,146	
4,479,245	298,616				4,138,188	275,879			
2,307,648	153,843				2,603,359	173,557			
6,786,893	452,459		452,459		6,741,547	449,436		449,436	
—	—		—	19,744 380	—	—	—	—	20,366,710

APPENDIX III.—continued.

TAXATION.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1£.	Sterling.		
		£	£.	£.	£.
SALT: RECEIPTS - - - - -	89,089,644	5,939,310		5,939,310	
Deduct,					
Assignments and Compensations - - - - -	3,577,612	238,508			
Refunds - - - - -	402,170	26,811			
Total - - - - -	3,979,782	265,319		265,319	
NET RECEIPTS - - - - -	—	—	—	—	5,673,991
STAMPS:—RECEIPTS - - - - -	51,696,083	3,446,406		3,446,406	
Deduct,—					
Refunds - - - - -	554,550	36,970		36,970	
NET RECEIPTS - - - - -	—	—	—	—	3,409,436
EXCISE:—RECEIPTS - - - - -	61,150,214	4,076,681		4,076,681	
Deduct,—					
Assignments and Compensations - - - - -	542,422	36,161			
Refunds - - - - -	221,250	14,750			
Total - - - - -	763,672	50,911		50,911	
NET RECEIPTS - - - - -	—	—	—	—	4,025,770
PROVINCIAL RATES:—RECEIPTS - - - - -	41,147,317	2,743,154		2,743,154	
Deduct,—					
Refunds - - - - -	85,594	5,706		5,706	
NET RECEIPTS - - - - -	—	—	—	—	2,737,448
CUSTOMS:—RECEIPTS - - - - -	57,495,288	3,833,019		3,833,019	
Deduct,—					
Assignments and Compensations - - - - -	174,679	11,645			
Refunds and Drawbacks - - - - -	1,302,850	86,857			
Total - - - - -	1,477,529	98,502		98,502	
NET RECEIPTS - - - - -	—	—	—	—	3,734,517
ASSESSED TAXES:—RECEIPTS ¹ - - - - -	20,539,654	1,369,310		1,369,310	
Deduct,—					
Refunds - - - - -	106,249	7,083		7,083	
NET RECEIPTS - - - - -	—	—	—	—	1,362,227
REGISTRATION:—RECEIPTS - - - - -	4,694,179	312,945		312,945	
Deduct,—					
Refunds - - - - -	12,954	864		864	
NET RECEIPTS - - - - -	—	—	—	—	312,081
TOTAL GROSS RECEIPTS FROM TAXATION	325,812,379	21,720,825		21,720,825	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS - - - - -	4,294,713	286,314			
REFUNDS AND DRAWBACKS - - - - -	2,685,617	179,041			
TOTAL - - - - -	6,980,330	465,355		465,355	
TOTAL NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	21,255,470

APPENDIX III.—continued.

1902-03.					1903-04.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
92,766,069	£ 6,184,405	£	£ 6,184,405	£.	78,756,973	£ 5,250,465	£.	£ 5,250,465	£.
3,500,907	233,394				3,574,528	238,302			
286,165	19,078				456,891	30,459			
3,787,072	252,472		252,472		4,031,419	268,761		268,761	
—	—	—	—	5,931,933	—	—	—	—	4,981,704
52,105,667	3,473,711		3,473,711		53,703,699	3,580,247		3,580,247	
589,649	39,310		39,310		630,153	42,010		42,010	
—	—	—	—	3,434,401	—	—	—	—	3,538,237
66,399,629	4,426,642		4,426,642		74,701,446	4,980,096		4,980,096	
408,126	27,208				440,051	29,337			
228,799	15,253				273,881	18,259			
636,925	42,461		42,461		713,932	47,596		47,596	
—	—	—	—	4,384,181	—	—	—	—	4,932,500
41,210,854	2,747,390		2,747,390		42,380,228	2,825,349		2,825,349	
89,113	5,941		5,941		50,736	3,382		3,382	
—	—	—	—	2,741,449	—	—	—	—	2,821,967
59,664,538	3,977,636		3,977,636		59,494,470	3,966,298		3,966,298	
179,716	11,981				176,367	11,758			
2,037,113	135,807				1,732,108	115,474			
2,216,329	147,788		147,788		1,908,472	127,232		127,232	
—	—	—	—	3,829,848	—	—	—	—	3,839,066
21,156,423	1,410,428		1,410,428		18,219,976	1,214,665		1,214,665	
116,840	7,756		7,756		120,441	8,029		8,029	
—	—	—	—	1,402,672	—	—	—	—	1,206,636
4,703,801	313,587		313,587		4,903,536	326,902		326,902	
13,926	928		928		12,915	861		861	
—	—	—	—	312,659	—	—	—	—	326,041
338,006,981	22,533,799		22,533,799		332,860,328	22,144,022		22,144,022	
4,088,749	272,583				4,190,946	279,397			
3,361,096	224,073				3,277,125	218,474			
7,449,845	496,656		496,656		7,468,071	497,871		497,871	
—	—	—	—	22,037,143	—	—	—	—	21,646,151

APPENDIX III.—continued.

TAXATION.	1904-05.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
SALT :—RECEIPTS	80,321,520	5,354,768		5,354,768	
Deduct,—					
Assignments and Compensations	3,624,151	241,610			
Refunds	295,374	19,692			
Total	3,919,525	261,302		261,302	
NET RECEIPTS	—	—	—	—	5,093,466
STAMPS :—RECEIPTS	56,075,436	3,738,362		3,738,362	
Deduct,—					
Refunds	618,906	41,260		41,260	
NET RECEIPTS	—	—	—	—	3,697,102
EXCISE :—RECEIPTS	80,301,368	5,353,424		5,353,424	
Deduct,—					
Assignments and Compensations	406,402	27,094			
Refunds	301,984	20,132			
Total	708,386	47,226		47,226	
NET RECEIPTS	—	—	—	—	5,306,198
PROVINCIAL RATES :—RECEIPTS	42,367,219	2,824,481		2,824,481	
Deduct,—					
Refunds	61,842	4,123		4,123	
NET RECEIPTS	—	—	—	—	2,820,358
CUSTOMS :—RECEIPTS	65,426,562	4,361,771		4,361,771	
Deduct,—					
Assignments and Compensations	175,202	11,680			
Refunds and Drawbacks	1,245,881	83,059			
Total	1,421,083	94,739		94,739	
NET RECEIPTS	—	—	—	—	4,267,032
ASSESSED TAXES :—RECEIPTS	19,047,032	1,269,802		1,269,802	
Deduct,—					
Refunds	100,561	6,704		6,704	
NET RECEIPTS	—	—	—	—	1,263,098
REGISTRATION :—RECEIPTS	5,080,345	338,690		338,690	
Deduct,—					
Refunds	11,536	769		769	
NET RECEIPTS	—	—	—	—	337,921
TOTAL GROSS RECEIPTS FROM TAXATION	348,619,482	23,241,298		23,241,298	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	4,205,755	280,384			
REFUNDS AND DRAWBACKS	2,636,086	175,739			
TOTAL	6,841,841	456,123		456,123	
TOTAL NET RECEIPTS (shown on page 10)	—	—	—	—	22,785,175

APPENDIX III.—continued.

1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.
65,646,143	4,376,410		4,376,410	
3,695,783	246,385			
301,286	20,086			
3,997,069	266,471		266,471	
—	—	—	—	4,109,939
58,895,457	3,926,364		3,926,364	
750,563	50,038		50,038	
—	—	—	—	3,876,326
85,317,309	5,687,820		5,687,820	
515,573	34,372			
330,798	22,053			
846,371	56,425		56,425	
—	—	—	—	5,631,395
41,970,756	2,798,051		2,798,051	
86,918	5,794		5,794	
—	—	—	—	2,792,257
65,220,264	4,348,017		4,348,017	
210,638	14,043			
1,134,118	75,608			
1,344,756	89,651		89,651	
—	—	—	—	4,258,366
19,820,899	1,321,393		1,321,393	
100,721	6,715		6,715	
—	—	—	—	1,314,678
5,429,376	361,959		361,959	
12,364	824		824	
—	—	—	—	361,135
342,300,204	22,820,014		22,820,014	
4,121,994	294,800			
2,716,768	181,118			
7,138,762	475,918		475,918	
—	—	—	—	22,344,096

APPENDIX IV.

1895-96.					
REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
1. POST OFFICE :					
Receipts - - - - -	17,134,950	1,142,330	—	1,142,330	
Deduct,—Charges - - - - -	14,560,900	970,727	106,666	1,077,893	
NET RECEIPTS (or Charges) - - -	2,574,050	171,603	106,666	64,937	64,937
2. TELEGRAPH :					
Receipts - - - - -	10,758,510	717,234	5,733	722,967	
Deduct,—Charges - - - - -	7,199,910	479,994	101,071	581,065	
NET RECEIPTS (or Charges) - - -	3,558,600	237,240	95,338	141,902	141,902
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	185,582,940	12,372,196	230	12,372,426	
Working Expenses - - - - -	90,408,360	6,027,224	—	6,027,224	
NET TRAFFIC RECEIPTS - - -	95,174,580	6,344,972	230	6,345,202	
Guaranteed Railways : Net Traffic Receipts -	32,752,380	2,183,492	—	2,183,492	
Subsidised Companies : Repayment of Advances of Interest - - - - -	252,520	16,835	—	16,835	
TOTAL - - -	128,179,480	8,545,299	230	8,545,529	
Charges :					
State Railways :					
Interest and Annuities* - - - - -	37,008,130	2,467,209	3,536,219	6,053,428	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. - - -	5,331,370	355,425	2,161,563	2,516,988	
Subsidised Companies : Land, &c. - - -	182,510	12,167	—	12,167	
Miscellaneous : Surveys and Central Establishments - - - - -	716,490	47,766	—	47,766	
TOTAL - - -	43,248,500	2,882,567	5,747,782	8,630,349	
TOTAL NET RECEIPTS (or Charges) - - -	84,940,980	5,662,732	5,747,552	84,820	84,820
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	12,794,080	852,938	—	852,938	
Working Expenses - - - - -	7,873,010	524,867	—	524,867	
	4,921,070	328,071	—	328,071	
Portion of Land Revenue due to Irrigation -	8,216,640	547,776	—	547,776	
	13,137,710	875,847	—	875,847	
Interest on Debt - - - - -	12,224,000	814,939	—	814,939	
NET RECEIPTS FROM MAJOR WORKS - - - - -	913,620	60,908	—	60,908	
Minor Works and Navigation :					
Receipts - - - - -	1,988,810	132,587	—	132,587	
Charges - - - - -	9,651,260	643,417	838	644,255	
Net Charges FOR MINOR WORKS -	7,662,450	510,830	838	511,668	
TOTAL NET RECEIPTS (or Charges) - - -	6,748,830	449,922	838	450,760	450,760
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 6) - - - - -	84,324,800	5,621,653	5,950,394	328,741	328,741
In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation :—					
	1895-6.	1896-7.	1897-8.		
	£.	£.	£.		
East Indian Railway - - - - -	124,299	129,702	135,339		
Eastern Bengal Railway - - - - -	12,796	13,293	13,810		
Scinde, Punjab, and Delhi Railway - - -	51,084	53,057	55,105		
TOTAL - - - - -	188,179	196,052	204,254		

APPENDIX IV.

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
17,834,740	1,188,982	—	1,188,982	65,525	18,791,630	1,252,775	—	1,252,775	104,302
15,180,080	1,013,005	111,452	1,123,457		15,619,620	1,041,308	107,165	1,148,473	
2,654,660	176,977	111,452	65,525		3,172,010	211,467	107,165	104,302	
10,651,810	710,121	3,819	713,940	95,508	13,028,230	868,549	4,163	872,712	179,348
7,494,040	499,603	118,829	618,432		7,679,710	511,981	181,383	693,364	
3,157,770	210,518	115,010	95,508		5,348,520	356,568	177,220	179,348	
176,392,220	11,759,481	230	11,759,711	1,152,467	190,441,650	12,696,110	230	12,696,340	709,313
88,195,530	5,879,702	—	5,879,702		92,012,020	6,134,135	—	6,134,135	
88,196,690	5,879,779	230	5,880,009		98,429,630	6,561,975	230	6,562,205	
26,341,640	1,756,109	—	1,756,109		22,013,920	1,467,595	—	1,467,595	
240,520	16,035	—	16,035		129,900	8,660	1,266	9,926	
114,778,850	7,651,923	230	7,652,153		120,573,450	8,038,230	1,496	8,039,726	
38,885,490	2,592,366	3,629,600	6,221,966		40,955,930	2,730,395	3,687,127	6,417,522	
4,836,100	322,407	2,160,967	2,483,374		1,351,120	90,074	2,154,784	2,244,858	
350,200	56,680	—	56,680		1,137,600	75,840	—	75,840	
639,010	42,600	—	42,600		162,290	10,819	—	10,819	
45,210,800	3,014,053	5,790,567	8,804,620		43,606,940	2,907,128	5,841,911	8,749,039	
69,568,050	4,637,870	5,790,337	1,152,467		76,966,510	5,131,102	5,840,415	709,313	
20,679,610	1,378,641	—	1,378,641	66,742	23,777,440	1,585,163	—	1,585,163	283,899
8,711,800	580,787	—	580,787		8,921,190	594,746	—	594,746	
11,967,810	797,854	—	797,854		14,836,250	990,417	—	990,417	
8,718,080	581,205	—	581,205		9,647,380	643,158	—	643,158	
20,685,890	1,379,059	—	1,379,059		24,503,630	1,633,575	—	1,633,575	
12,534,790	835,652	—	835,652		12,842,490	856,166	—	856,166	
8,151,100	543,407	—	543,407		11,661,140	777,409	—	777,409	
2,108,700	140,580	—	140,580		2,273,820	151,588	—	151,588	
11,237,020	749,135	1,594	750,729		9,659,710	643,981	1,117	645,098	
9,128,220	608,555	1,594	610,149		7,485,890	492,393	1,117	493,510	
977,220	65,148	1,594	66,742		4,275,250	285,016	1,117	283,899	
74,403,260	4,960,217	6,018,393	1,058,176	1,458,176	89,762,290	5,984,153	6,125,917	141,764	141,764

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE :		£.	£.	£.	£.
Receipts - - - - -	19,140,671	1,276,045	—	1,276,045	
Deduct,—Charges - - - - -	15,586,694	1,039,113	111,013	1,150,126	
NET RECEIPTS (or Charges) - - -	3,553,977	236,932	111,013	125,919	125,919
2. TELEGRAPH :					
Receipts - - - - -	10,696,792	713,119	7,417	720,536	
Deduct,—Charges - - - - -	7,831,225	522,082	162,334	684,421	
NET RECEIPTS (or Charges) - - -	2,865,567	191,037	154,922	36,115	36,115
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	196,136,243	13,075,750	230	13,075,980	
Working Expenses - - - - -	99,852,913	6,656,861	—	6,656,861	
NET TRAFFIC RECEIPTS - - -	96,283,330	6,418,889	230	6,419,119	
Guaranteed Railways: Net Traffic Receipts -	30,826,730	2,055,115	—	2,055,115	
Subsidised Companies: Repayment of Advances of Interest - - - - -	437,146	29,143	296	29,439	
TOTAL - - -	127,547,206	8,503,147	526	8,503,673	
Charges :					
State Railways :					
Interest and Annuities* - - - - -	43,092,506	2,872,834	3,711,690	6,584,524	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. - - -	4,064,429	270,962	2,162,525	2,433,487	
Subsidised Companies: Land, &c. - - -	1,044,051	69,603	—	69,603	
Miscellaneous: Surveys and Central Establishments - - - - -	543,366	36,224	—	36,224	
Total - - -	48,744,352	3,249,623	5,874,215	9,123,838	
TOTAL NET RECEIPTS (or Charges) -	78,802,854	5,253,524	5,873,689	620,165	620,165
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	22,129,300	1,475,287	—	1,475,287	
Working Expenses - - - - -	9,403,929	626,929	—	626,929	
	12,725,371	848,358	—	848,358	
Portion of Land Revenue due to Irrigation -	10,087,584	672,503	—	672,505	
	22,812,955	1,520,863	—	1,520,863	
Interest on Debt - - - - -	13,126,938	875,129	—	875,129	
NET RECEIPTS FROM MAJOR WORKS -	9,686,017	645,734	—	645,734	
Minor Works and Navigation :					
Receipts - - - - -	2,413,856	160,924	—	160,924	
Charges - - - - -	9,376,241	625,083	1,815	626,898	
Net Charges FOR MINOR WORKS -	6,962,385	464,159	1,815	465,974	
TOTAL NET RECEIPTS (or Charges) - -	2,723,632	181,575	1,815	179,760	179,760
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 8) -	87,946,030	5,863,068	6,111,409	278,371	278,371

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1898-9.	1899-1900.	1900-01.
	£.	£.	£.
East Indian Railway - - - - -	141,221	147,359	153,764
Eastern Bengal Railway - - - - -	14,347	14,904	15,483
Scinde, Punjab, and Delhi Railway - - -	57,233	59,443	61,739
Great Indian Peninsula Railway - - -	—	—	171,038
TOTAL - - - £.	212,801	221,706	402,024

APPENDIX IV.—continued.

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
19,624,722	£. 1,308,315	—	£. 1,308,315	126,068	20,357,340	£. 1,357,156	—	£. 1,357,156	134,942
16,303,233	1,086,882	95,365	1,182,247		16,873,414	1,124,894	97,320	1,222,214	
3,321,489	221,433	95,365	126,068		3,483,926	232,262	97,320	134,942	
12,393,431	826,229	6,444	832,673	105,891	13,278,032	885,202	10,614	895,816	113,129
8,311,045	554,070	172,712	726,782		8,340,867	556,058	226,629	782,687	
4,082,386	272,159	166,268	105,891		4,937,165	329,144	216,015	113,129	
219,794,896	14,652,993	230	14,653,223	76,756	254,303,499	16,953,567	230	16,953,797	325,124
107,217,062	7,147,804	—	7,147,804		136,985,686	8,465,712	—	8,465,712	
112,577,834	7,505,189	230	7,505,419		127,317,813	8,487,855	230	8,488,085	
28,608,228	1,907,215	—	1,907,215		19,753,492	1,316,899	—	1,316,899	
395,755	26,384	1,023	27,407		320,134	21,342	1,591	22,933	
141,581,817	9,438,788	1,253	9,440,041		147,391,439	9,826,096	1,821	9,827,917	
45,252,508	3,016,834	3,741,444	6,758,278		46,683,461	3,112,165	4,556,471	7,668,636	
5,279,337	351,959	2,172,336	2,524,295		2,688,133	179,209	1,589,417	1,768,626	
571,433	38,096	—	38,096		261,213	17,414	—	17,414	
639,242	42,616	—	42,616		721,761	48,117	—	48,117	
51,742,570	3,449,505	5,913,780	9,363,285	136,387	50,353,568	3,356,905	6,145,888	9,502,793	235,592
89,839,247	5,989,283	5,912,527	76,756		97,037,871	6,469,191	6,144,067	325,124	
23,677,938	1,578,529	—	1,578,529		24,771,151	1,651,410	—	1,651,410	
9,971,233	664,753	—	664,753		10,336,344	689,090	—	689,090	
13,706,655	913,776	—	913,776		14,434,807	962,320	—	962,320	
10,052,606	670,174	—	670,174		11,236,246	749,083	—	749,083	
23,759,261	1,583,950	—	1,583,950		25,671,053	1,711,403	—	1,711,403	
13,451,236	896,749	—	896,749		13,819,929	921,328	—	921,328	
10,308,025	687,201	—	687,201		11,851,124	790,075	—	790,075	
2,267,383	151,159	—	151,159		2,331,393	155,426	—	155,426	
10,509,570	700,638	1,335	701,973	445,102	10,639,011	709,267	642	709,909	808,787
8,242,187	549,479	1,335	550,814		8,307,618	553,841	642	554,483	
2,065,838	137,722	1,335	136,387		3,543,506	236,234	642	235,592	
99,308,960	6,620,597	6,175,495	445,102		109,002,468	7,266,831	6,458,044	808,787	

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE :		£.	£.	£.	£.
Receipts - - - - -	20,755,636	1,383,709	—	1,383,709	
Deduct,—Charges - - - - -	17,783,206	1,187,547	95,077	1,280,624	
NET RECEIPTS (or Charges) - - -	2,972,430	198,162	95,077	103,085	103,085
2. TELEGRAPH :					
Receipts - - - - -	13,494,365	899,624	8,485	908,109	
Deduct,—Charges - - - - -	9,122,836	608,656	297,531	904,187	
NET RECEIPTS (or Charges) - - -	4,361,529	290,968	287,046	3,922	3,922
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	289,109,940	19,273,996	3,230	19,277,226	
Working Expenses - - - - -	142,385,017	9,492,334	—	9,492,334	
NET TRAFFIC RECEIPTS - - -	146,724,923	9,781,662	3,230	9,784,892	
Guaranteed Railways : Net Traffic Receipts -	13,724,833	914,989	—	914,989	
Subsidised Companies : Repayment of Advances of Interest - - - - -	485,876	32,392	1,361	33,753	
TOTAL - - -	160,935,632	10,729,043	4,591	10,733,634	
Charges :					
State Railways :					
Interest and Annuities* - - - - -	48,352,191	3,223,480	5,406,829	8,630,309	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. - - -	2,320,090	154,673	1,009,544	1,164,217	
Subsidised Companies : Land, &c. - - -	201,611	13,441	—	13,441	
Miscellaneous : Surveys and Central Establishments - - - - -	1,185,770	79,051	—	79,051	
Total - - -	52,059,662	3,470,645	6,416,373	9,887,018	
TOTAL NET RECEIPTS (or Charges) - - -	108,875,970	7,258,398	6,411,782	846,616	846,616
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	23,393,665	1,559,578	—	1,559,578	
Working Expenses - - - - -	10,528,805	701,920	—	701,920	
	12,864,860	857,658	—	857,658	
Portion of Land Revenue due to Irrigation -	12,200,957	813,397	—	813,397	
	25,065,817	1,671,055	—	1,671,055	
Interest on Debt - - - - -	14,161,844	944,123	—	944,123	
NET RECEIPTS FROM MAJOR WORKS -	10,903,973	726,932	—	726,932	
Minor Works and Navigation :					
Receipts - - - - -	2,468,966	164,598	—	164,598	
Charges - - - - -	10,753,235	717,216	1,442	718,658	
Net Charges FOR MINOR WORKS - - -	8,284,269	552,618	1,442	554,060	
TOTAL NET RECEIPTS (or Charges) -	2,614,704	174,314	1,442	172,872	172,872
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 8 and 10) - - - - -	118,827,633	7,921,842	6,795,347	1,126,495	1,126,495

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation : —

	1901-2.	1902-03.	1903-04.
	£.	£.	£.
East Indian Railway - - - - -	160,446	167,420	174,696
Eastern Bengal Railway - - - - -	16,085	16,710	17,360
Scinde, Punjab, and Delhi Railway - - -	64,122	66,599	69,171
Great Indian Peninsula Railway - - -	349,423	359,452	369,770
TOTAL - - - - -	590,076	610,181	630,997

APPENDIX IV.—continued.

1902-03.					1903-04.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
21,449,028	1,429,935	—	1,429,935	83,157	22,607,287	1,507,153	—	1,507,153	103,929
18,702,940	1,246,863	99,915	1,346,778		19,477,958	1,298,530	104,694	1,403,224	
2,746,088	183,072	99,915	83,157		3,129,329	208,623	104,694	103,929	
13,062,086	870,806	6,173	876,979	32,763	12,766,375	851,092	6,543	857,635	50,189
9,701,776	646,785	262,957	909,742		10,098,716	673,248	242,576	916,824	
3,360,310	224,021	256,784	32,763		2,667,659	177,844	237,033	59,189	
287,061,392	19,137,426	230	19,137,656	228,949	308,645,419	20,576,361	230	20,576,591	860,669
147,408,163	9,827,211	—	9,827,211		155,672,365	10,378,158	—	10,378,158	
139,653,229	9,310,215	230	9,310,445		152,973,054	10,198,203	230	10,198,433	
14,192,735	946,182	—	946,182		14,121,946	941,463	—	941,463	
482,880	32,192	17,870	50,062		488,845	32,590	7,222	39,812	
154,328,844	10,288,589	18,100	10,306,689		167,583,845	11,172,256	7,452	11,179,708	
50,204,959	3,346,997	5,511,831	8,858,828		52,901,290	3,526,753	5,557,330	9,084,083	
1,363,263	90,884	1,026,892	1,117,776		1,759,660	117,311	1,032,772	1,150,083	
633,194	42,213	—	42,213		457,490	30,499	—	30,499	
883,847	58,923	—	58,923		815,616	54,374	—	54,374	
53,085,263	3,539,017	6,538,723	10,077,740	193,746	55,934,056	3,728,937	6,590,102	10,319,039	231,756
101,243,581	6,749,572	6,520,623	228,949		111,649,789	7,443,319	6,582,650	860,669	
27,244,019	1,816,268	—	1,816,268		28,800,449	1,920,030	—	1,920,030	
11,319,153	754,610	—	754,610		12,161,268	810,751	—	810,751	
15,924,861	1,061,658	—	1,061,658		16,639,181	1,109,279	—	1,109,279	
12,215,889	814,393	—	814,393		12,557,090	837,139	—	837,139	
28,140,750	1,876,051	—	1,876,051		29,196,271	1,946,418	—	1,946,418	
14,536,567	969,105	—	969,105		14,913,519	994,235	—	994,235	
13,604,183	906,946	—	906,946		14,282,752	952,183	—	952,183	
2,074,935	138,329	—	138,329		2,318,910	154,594	—	154,594	
12,744,178	849,612	1,917	851,529	193,746	13,093,067	872,871	2,150	875,021	231,756
10,609,243	711,283	1,917	713,200		10,774,157	718,277	2,150	720,427	
2,934,940	195,663	1,917	193,746		3,508,595	233,906	2,150	231,756	
110,284,919	7,352,328	6,879,239	473,089	473,089	120,955,372	8,063,692	6,926,527	1,137,165	1,137,165

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1904-05.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE :		£.	£.	£.	£.
Receipts - - - - -	23,639,706	1,575,980	—	1,575,980	
Deduct,—Charges - - - - -	20,501,683	1,366,779	153,034	1,519,813	
Net Receipts - - -	3,138,023	209,201	153,034	56,167	56,167
2. TELEGRAPH :					
Receipts - - - - -	13,406,813	893,788	4,135	897,923	
Deduct,—Charges - - - - -	10,642,134	709,476	192,792	902,268	
Net Receipts - - -	2,764,679	184,312	188,657	4,345	4,345
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	343,501,605	22,900,107	230	22,900,337	
Working Expenses - - - - -	169,431,560	11,295,437	—	11,295,437	
Net Traffic Receipts - - -	174,070,045	11,604,670	230	11,604,900	
Guaranteed Railways : Net Traffic Receipts -	16,122,208	1,074,814	—	1,074,814	
Subsidised Companies : Repayment of Advances of Interest - - - - -	566,840	37,789	9,525	47,314	
TOTAL - - -	190,759,093	12,717,273	9,755	12,727,028	
Charges :					
State Railways :					
Interest and Annuities* - - - - -	65,729,722	3,715,315	5,624,051	9,339,366	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. - - -	2,078,891	133,593	1,045,143	1,183,736	
Subsidised Companies : Land, &c. - - -	753,548	50,237	—	50,237	
Miscellaneous : Surveys and Central Establishments - - - - -	723,769	48,251	—	48,251	
TOTAL - - -	59,285,930	3,952,396	6,669,194	10,621,590	
TOTAL NET RECEIPTS (or Charges) -	131,473,163	8,764,877	6,659,439	2,105,438	2,105,438
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	29,914,971	1,994,331	—	1,994,331	
Working Expenses - - - - -	13,129,212	875,281	—	875,281	
	16,785,759	1,119,050	—	1,119,050	
Portion of Land Revenue due to Irrigation -	13,398,743	893,250	—	893,250	
	30,184,502	2,012,300	—	2,012,300	
Interest on Debt - - - - -	15,228,363	1,015,224	—	1,015,224	
NET RECEIPTS FROM MAJOR WORKS -	14,956,139	997,076	—	997,076	
Minor Works and Navigation :					
Receipts - - - - -	2,751,819	183,455	—	183,455	
Charges - - - - -	13,407,747	893,350	1,998	895,348	
Net Charges FOR MINOR WORKS -	10,655,928	710,395	1,998	712,393	
TOTAL NET RECEIPTS (or Charges) -	4,300,211	286,681	1,998	284,683	284,683
TOTAL NET RECEIPTS (OR CHARGES) FOR COMMERCIAL UNDERTAKINGS (shown on page 10) -	141,676,076	9,445,071	7,003,128	2,441,943	2,441,943

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation :—

	1904-05.	1905-06.
	£.	£.
East Indian Railway - - - - -	182,289	147,818
Eastern Bengal Railway - - - - -	18,034	15,732
Scinde, Punjab, and Delhi Railway - - - - -	71,842	48,458
Great Indian Peninsula Railway - - - - -	361,287	371,657
TOTAL - - - £.	633,452	583,665

APPENDIX IV.—*continued.*

1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.
24,772,167	1,651,477	—	1,651,477	
21,819,024	1,454,602	121,334	1,575,936	
2,953,143	196,875	121,334	75,541	75,541
13,540,107	902,674	7,180	909,854	
11,383,141	758,876	317,613	1,076,489	
2,156,966	143,798	310,433	166,635	166,635
354,439,717	23,629,315	230	23,629,545	
175,045,919	11,669,728	—	11,669,728	
179,393,798	11,959,587	230	11,959,817	
13,829,631	921,975	—	921,975	
371,618	24,775	17,853	42,628	
193,595,047	12,906,337	18,083	12,924,420	
59,202,036	3,946,803	5,735,338	9,682,141	
1,933,696	128,913	1,038,620	1,167,533	
553,984	37,266	—	37,266	
532,721	35,514	—	35,514	
62,227,437	4,148,496	6,773,958	10,922,454	
131,367,610	8,757,841	6,755,875	2,001,966	2,001,96
28,037,332	1,869,156	—	1,869,156	
13,467,347	897,823	—	897,823	
14,569,985	971,333	—	971,333	
14,531,687	968,779	—	968,779	
29,101,672	1,940,112	—	1,940,112	
15,621,842	1,041,456	—	1,041,456	
13,479,830	898,656	—	898,656	
2,530,923	168,728	—	168,728	
14,117,297	941,153	—	941,153	
11,586,374	772,425	—	772,425	
1,893,456	126,231	—	126,231	126,231
138,371,175	9,224,745	7,187,642	2,037,103	2,037,103

APPENDIX V.

MINT.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
Receipts	408,950	£. 27,263	£. 13	£. 27,276	£.
Charges	524,040	34,936	469	35,405	
NET RECEIPTS or Charges (shown on pages 4 and 6)	115,090	7,673	456	8,129	8,129

MINT.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
Receipts	779,115	£. 51,941	£. 13	£. 51,954	£.
Charges	1,080,760	72,051	3,616	75,667	
NET RECEIPTS or Charges (shown on pages 6 and 8)	301,645	20,110	3,603	23,713	23,713

MINT.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
Receipts	8,329,925	£. 555,328	£. 41	£. 555,369	£.
Charges	7,371,901	491,460	12,569	504,029	
NET RECEIPTS or Charges (shown on pages 8 and 10)	958,024	63,868	12,528	51,340	51,340

MINT.	1904-05.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
Receipts	3,095,454	£. 206,364	£. 46	£. 206,410	£.
Charges	1,552,767	103,518	14,359	117,877	
NET RECEIPTS or Charges (shown on page 10)	1,542,687	102,846	14,313	88,533	88,533

APPENDIX V.

1896-97.					1897-98.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
1,566,350	104,423	—	104,423		1,820,440	121,363	7	121,370	
613,360	40,924	263	41,187		802,730	53,516	5,300	53,816	
952,490	63,499	263	63,236	63,236	1,017,710	67,847	5,293	62,554	62,554

1899-1900.					1900-01.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
5,176,185	345,079	12	345,091		47,592,732	3,172,849	26	3,172,875	
798,216	53,214	2,694	55,908		47,095,788	3,139,719	13,040	3,152,759	
4,377,969	291,865	2,682	289,183	289,183	496,944	33,130	13,014	20,116	20,116

1902-03.					1903-04.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
6,168,083	411,206	32	411,238		43,270,754	2,884,717	49	2,884,766	
6,234,258	415,617	8,397	424,014		41,662,331	2,777,489	8,096	2,785,585	
66,175	4,411	8,365	12,776	12,776	1,608,423	107,228	8,047	99,181	99,181

1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.
4,817,052	321,137	46	321,183	
1,629,649	108,643	11,436	120,079	
3,187,403	212,494	11,390	201,104	201,104

APPENDIX VI.

EXCHANGE.	1895-96.		1896-97.	
	Rupees.	Equivalent at Rs. 15=1l.	Rupees.	Equivalent at Rs. 15=1l.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT		£.		£.
(1.) Average drawing rate of the year - -	270,651,760		256,909,850	
(2.) Rs. 15 for £1 - - - - -	230,699,300		232,030,930	
Difference being Exchange on Net Sterling Expenditure :				
Receipt, or Charge - - - - -	39,952,400	2,663,497	24,878,920	1,658,594
Exchange on Remittance Account : Receipt - -	1,783,060	118,871	1,442,330	96,155
TOTAL, shown on pages 4, 6 and 8 - -	38,169,400	2,544,626	23,436,590	1,562,439
Exchange Compensation Allowance to Officers -	13,276,320	885,088	9,351,760	623,451
GRAND TOTAL : Receipt, or Charge - - -	---	3,429,714	---	2,185,890

EXCHANGE.	1901-02.		1902-03.	
	Rupees.	Equivalent at Rs. 15=1l.	Rupees.	Equivalent at Rs. 15=1l.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT		£.		£.
(1.) Average drawing rate of the year - -	253,357,421		264,974,738	
(2.) Rs. 15 for £1 - - - - -	253,161,705		265,005,240	
Difference, being Exchange on Net Sterling Expenditure : Receipt, or Charge - - - - -	195,716	13,048	30,502	2,033
Exchange on Remittance Account :				
Receipt, or Charge - - - - -	578,131	38,542	443,066	29,538
TOTAL, shown on pages 8 and 10 - -	382,415	25,494	473,568	31,571
Exchange Compensation Allowance to Officers -	4,560,564	304,038	4,760,196	317,346
GRAND TOTAL : Charge - - -	---	28,944	---	235,775

APPENDIX VI.

1897-98.		1898-99.		1899-1900.		1900-01.	
Rupees.	Equivalent at Rs. 15=1l.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=1l.
	£.		£.		£.		£.
250,171,070		241,234,330		240,920,722		255,169,103	
240,069,010		240,909,540		241,939,545		254,743,215	
10,102,060	673,470	324,790	21,653	1,018,823	67,922	425,888	28,392
439,700	29,313	754,210	50,281	2,233,063	148,871	51,848	3,457
9,662,360	644,157	429,420	28,628	1,214,240	80,949	477,736	31,849
6,858,650	457,243	4,797,900	319,860	4,771,424	318,095	4,552,966	303,530
	1,101,400	—	291,232	—	399,644	—	335,379

1903-04.		1904-05.		1905-06.	
Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=1l.
	£.		£.		£.
260,197,625		281,623,947		264,287,595	
260,995,950		282,414,810		264,993,495	
793,325	53,222	790,863	52,724	705,900	47,060
78,108	5,207	620,114	41,341	537,157	35,810
876,433	58,429	1,410,977	94,065	1,243,057	82,870
5,080,535	338,702	5,257,011	350,468		362,207
	280,273		256,403		279,337

APPENDIX VII.

DEBT SERVICES.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	37,314,330	2,487,622	3,821,599	6,309,221	
Amounts chargeable to Railways (see pp. 28 & 29)	36,862,870	2,457,525	1,198,904	3,656,429	
Amounts chargeable to Irrigation („ „ „)	12,224,090	814,939	—	814,939	
	49,086,960	3,272,464	1,198,904	4,471,368	
REMAINDER CHARGEABLE on ORDINARY DEBT .	*11,772,630	*784,842	2,622,695	1,837,853	
2. INTEREST on other Obligations	6,064,640	404,309	147	404,456	
	5,707,990	380,533	2,622,842	2,242,309	
Deduct,—Receipts †	8,012,670	534,178	13,516	547,694	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pages 5 and 7	13,720,660	914,711	2,609,326	1,694,615	1,694,615

DEBT SERVICES.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	39,061,132	2,604,076	3,991,656	6,595,732	
Amounts chargeable to Railways (see pp. 30 & 31)	42,927,622	2,861,842	1,185,790	4,047,632	
Amounts chargeable to Irrigation („ „ „)	13,126,938	875,129	—	875,129	
	56,054,560	3,736,971	1,185,790	4,922,761	
REMAINDER CHARGEABLE on ORDINARY DEBT .	*16,993,428	*1,132,895	2,805,866	1,672,971	
2. INTEREST on other Obligations	5,167,294	344,486	91	344,577	
	11,826,134	788,409	2,805,957	2,017,548	
Deduct,—Receipts †	10,146,264	676,418	29,867	706,285	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pages 7 and 9	21,972,398	1,464,827	2,776,090	1,311,263	1,311,263

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX VII.

1896-97.					1897-98.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 =1l.				Rupees.	Equivalent at Rs. 15 =1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
37,534,600	2,502,307	3,825,177	6,327,484	1,309,808	38,197,240	2,546,483	4,069,144	6,615,627	1,613,037
38,734,010	2,582,267	1,194,473	3,776,740		40,790,090	2,719,339	1,189,929	3,909,268	
12,534,790	835,653	—	835,653		12,842,490	856,166	—	856,166	
51,268,800	3,417,920	1,194,473	4,612,393		53,632,580	3,575,505	1,189,929	4,765,434	
*13,734,200	*915,613	2,630,704	1,715,091		*15,435,340	*1,029,022	2,879,215	1,850,193	
4,579,850	305,323	136	305,459		5,151,560	343,437	51	343,488	
9,154,350	610,290	2,630,840	2,020,550		10,283,780	685,585	2,879,266	2,193,681	
9,127,660	608,511	102,231	710,742		8,406,810	560,454	20,190	580,644	
18,282,010	1,218,801	2,528,609	1,309,808		18,690,590	1,246,039	2,859,076	1,613,037	
1899-1900.					1900-01.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 =1l.				Rupees.	Equivalent at Rs. 15 =1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
39,027,597	2,601,839	4,072,798	6,674,637	1,342,283	40,550,556	2,703,370	4,371,063	7,074,433	1,487,467
45,090,125	3,006,008	1,178,527	4,184,535		46,559,768	3,103,985	1,272,714	4,376,699	
13,451,236	896,749	—	896,749		13,819,929	921,328	—	921,328	
53,541,361	3,902,757	1,178,527	5,081,284		60,379,697	4,025,313	1,272,714	5,298,027	
*19,513,764	*1,300,918	2,894,271	1,593,353		*19,829,141	*1,321,943	3,098,349	1,776,406	
5,319,899	354,660	85	354,745		5,434,713	362,314	226	362,540	
14,193,865	946,258	2,894,356	1,948,098		14,394,428	959,629	3,098,575	2,138,946	
8,347,226	556,481	49,334	605,815		8,926,309	595,087	56,392	651,479	
22,541,091	1,502,739	2,845,022	1,342,283		23,320,737	1,554,716	3,042,183	1,487,467	

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VII.—*continued.*

DEBT SERVICES.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT - - - - -	40,388,541	2,692,570	4,370,338	7,062,928	
Amounts chargeable to Railways (<i>see</i> pages 32 and 33)	47,823,864	3,188,258	1,366,632	4,554,890	
Amounts chargeable to Irrigation " " "	14,161,844	944,123	—	944,123	
	61,985,708	4,132,381	1,366,632	5,499,013	
REMAINDER CHARGEABLE on ORDINARY DEBT -	*21,597,167	*1,439,811	3,003,726	1,563,915	
2. INTEREST on other Obligations - - - - -	5,705,506	380,367	56	380,423	
	15,891,661	1,059,444	3,003,782	1,944,338	
<i>Deduct,—Receipts†</i> - - - - -	10,627,928	708,529	77,151	785,680	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pages 9 and 11 - - - - -	26,519,589	1,767,973	2,926,631	1,158,658	1,158,658

DEBT SERVICES.	1904-05.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT - - - - -	42,854,060	2,856,937	4,423,911	7,280,848	
Amounts chargeable to Railways (<i>see</i> pages 34 and 35)	55,279,467	3,685,398	1,378,746	5,064,044	
Amounts chargeable to Irrigation " " "	15,228,363	1,015,224	—	1,015,224	
	70,507,830	4,700,522	1,378,746	6,079,268	
REMAINDER CHARGEABLE on ORDINARY DEBT -	*27,653,770	*1,843,585	3,045,165	1,201,580	
2. INTEREST on other Obligations - - - - -	6,680,474	445,365	—	445,365	
	20,973,296	1,398,220	3,045,165	1,646,945	
<i>Deduct,—Receipts†</i> - - - - -	10,336,614	689,108	160,471	849,579	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on page 11 - - - - -	31,309,910	2,087,228	2,884,694	797,366	797,366

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.—continued.

1902-03.					1903-04.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDITURE	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 =1l.				Rupees.	Equivalent at Rs. 15 =1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
40,918,933	2,727,929	4,365,547	7,093,476		41,776,092	2,785,073	4,342,826	7,127,899	
49,900,997	3,326,733	1,362,388	4,689,121		52,472,714	3,498,181	1,359,281	4,857,462	
14,536,567	969,105	—	969,105		14,913,519	994,235	—	994,235	
64,437,564	4,295,838	1,362,388	5,658,226		67,386,233	4,492,416	1,359,281	5,851,697	
*23,518,631	*1,567,909	3,003,159	1,435,250		*25,610,141	*1,707,343	2,983,545	1,276,202	
5,958,162	397,211	224	397,435		6,321,332	421,422	3	421,425	
17,560,469	1,170,698	3,003,383	1,832,685		19,288,809	1,285,921	2,983,548	1,697,627	
10,655,278	710,352	157,315	867,667		11,314,112	754,274	141,788	896,062	
28,215,747	1,881,050	2,846,068	965,018	965,018	30,602,921	2,040,195	2,841,760	801,565	801,565

1905-06.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 =1l.			
	£.	£.	£.	£.
43,966,257	2,931,084	4,418,371	7,349,455	
58,773,158	3,918,211	1,435,001	5,353,212	
15,621,842	1,041,456	—	1,041,456	
74,395,000	4,959,667	1,435,001	6,394,668	
*30,428,743	*2,028,583	2,983,370	954,787	
6,827,222	455,148	—	455,148	
23,601,521	1,573,425	2,983,370	1,409,935	
10,606,641	707,109	237,877	944,986	
34,208,162	2,280,544	2,745,493	464,949	464,949

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VIII.

MILITARY SERVICES.		1895-96.				
		INDIA.		ENGLAND.		NET EX- PENDITURE.
		Rupees.	Equiva- lent at Rs. 15=1l.	— Sterling.	TOTAL.	
1. ARMY :			£.	£.	£.	£.
Effective Charges - - - - -		172,229,770	11,481,985	1,819,267	13,301,252	
Non-Effective Charges - - - - -		8,971,350	598,090	2,316,527	2,914,617	
Military Operations - - - - -		—	—	—	—	
TOTAL - - -		181,201,120	12,080,075	4,135,794	16,215,869	
Deduct,—Receipts: Effective - - - - -		7,519,790	501,320	65,450	566,770	
Non-Effective - - - - -		935,090	62,339	9,857	72,196	
Military Operations - - - - -		—	—	—	—	
Total - - -		8,454,880	563,659	75,307	638,966	
TOTAL NET ARMY CHARGES -		172,746,240	11,516,416	4,060,487	15,576,903	15,576,903
2. MILITARY WORKS - - - - -		11,514,780	767,652	30,947	798,599	
Deduct,—Receipts - - - - -		496,990	33,131	—	33,131	
TOTAL NET CHARGES for MILITARY WORKS - - - }		11,017,790	734,520	30,947	765,467	765,467
3. SPECIAL DEFENCE WORKS - - - - -		217,160	14,477	45,252	59,729	59,729
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 5 and 7) -		183,981,190	12,265,413	4,136,686	16,402,099	16,402,099
1898-99.						
1. ARMY :			£.	£.	£.	£.
Effective Charges - - - - -		154,983,237	10,332,216	1,902,482	12,234,698	
Non-Effective Charges - - - - -		9,332,845	622,190	2,421,679	3,043,869	
Military Operations - - - - -		10,575,245	705,016	17,743	722,759	
TOTAL - - -		174,891,327	11,659,422	4,341,904	16,001,326	
Deduct,—Receipts: Effective - - - - -		7,084,884	472,326	41,919	514,245	
Non-Effective - - - - -		887,903	59,193	15,214	74,407	
Military Operations - - - - -		414,484	27,632	—	27,632	
Total - - -		8,387,271	559,151	57,133	616,284	
TOTAL NET ARMY CHARGES -		166,504,056	11,100,271	4,284,771	15,385,042	15,385,042
2. MILITARY WORKS - - - - -		11,326,765	755,118	52,531	807,649	
Deduct,—Receipts - - - - -		542,345	36,156	—	36,156	
TOTAL NET CHARGES for MILITARY WORKS - - - }		10,784,420	718,962	52,531	771,493	771,493
3. SPECIAL DEFENCE WORKS - - - - -		453	30	944	974	974
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 7 and 9) -		177,288,929	11,819,263	4,338,246	16,157,509	16,157,509

APPENDIX VIII.

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET EX-PENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EX-PENDITURE.
Rupees.	Equiva-lent at Rs. 15=1£.	— Sterling.			Rupees.	Equiva-lent at Rs. 15=1£.	— Sterling.		
163,550,800	£. 10,903,387	£. 1,842,283	£. 12,745,670	£.	155,921,620	£. 10,394,775	£. 1,804,263	£. 12,199,038	£.
9,062,630	604,175	2,368,852	2,973,027		9,223,850	614,923	2,414,845	3,029,768	
—	—	—	—		38,479,920	2,565,328	25,119	2,590,447	
172,613,430	11,507,562	4,211,135	15,718,697		203,625,390	13,575,026	4,244,227	17,819,253	
7,306,510	487,101	64,864	551,965		6,472,070	431,471	31,959	463,430	
934,720	62,314	12,933	75,247		885,020	59,001	14,443	73,444	
—	—	—	—		736,230	49,082	—	49,082	
8,241,230	549,415	77,797	627,212		8,093,320	539,554	46,402	585,956	
164,372,200	10,958,147	4,133,338	15,091,485	15,091,485	195,532,070	13,035,472	4,197,825	17,233,297	17,233,297
11,159,420	743,961	24,725	768,686	727,841	10,595,400	706,360	69,633	775,993	740,952
612,630	40,845	—	40,845		525,610	35,041	—	35,041	
10,546,740	703,116	24,725	727,841		10,069,790	671,319	69,633	740,952	
217,530	14,502	43,868	58,370	58,370	40,200	2,680	17,739	15,059	15,059
175,136,470	11,675,765	4,201,931	16,877,696	15,877,696	205,561,660	13,704,111	4,285,197	17,989,308	17,989,308
1899-1900.					1900-01.				
153,248,703	£. 10,216,580	£. 1,638,737	£. 11,855,317	£.	150,548,739	£. 10,036,583	£. 2,054,376	£. 12,090,959	£.
9,115,539	607,703	2,422,206	3,029,909		9,103,829	606,922	2,384,918	2,991,840	
—	—	—	—		—	—	—	—	
162,364,242	10,824,283	4,060,943	14,885,226		159,652,568	10,643,505	4,439,294	15,082,799	
8,656,127	577,075	66,015	643,090		10,903,499	726,900	16,152	743,052	
882,459	58,831	17,562	76,393		861,420	57,429	16,793	74,222	
—	—	—	—		—	—	—	—	
9,538,586	635,906	83,577	719,483		11,764,929	784,329	32,945	817,274	
152,823,656	10,188,377	3,977,366	14,165,743	14,165,743	147,887,639	9,859,176	4,406,349	14,265,525	14,265,525
12,071,699	804,780	31,782	836,562	801,782	11,128,272	741,885	41,057	782,942	747,187
521,705	34,780	—	34,780		536,320	35,755	—	35,755	
11,549,994	770,000	31,782	801,782		10,591,592	706,130	41,057	747,187	
—	—	874	874	874	—	—	6,864	6,864	6,864
164,375,650	10,958,377	4,010,022	14,968,399	14,968,399	158,479,591	10,565,306	4,454,270	15,019,576	15,019,576

APPENDIX VIII.—continued.

MILITARY SERVICES.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EX-PENDITURE.
	Rupees.	Equiva-lent at Rs. 15-17.	— — Sterling.		
1. ARMY :		£.	£.	£.	
Effective Charges - - - - -	161,385,945	10,759,063	2,032,260	12,791,323	
Non-Effective Charges - - - - -	9,327,144	621,809	2,350,799	2,972,608	
Military Operations - - - - -	—	—	—	—	
TOTAL - - -	170,713,089	11,380,872	4,383,059	15,763,931	
Deduct,—Receipts : Effective - - - - -	9,447,636	629,842	255,487	885,329	
Non-Effective - - - - -	1,064,725	70,982	21,278	92,260	
Military Operations - - - - -	—	—	—	—	
Total - - -	10,512,361	700,824	276,765	977,589	
TOTAL NET ARMY CHARGES - - -	160,200,728	10,680,048	4,106,294	14,786,342	14,786,342
2. MILITARY WORKS - - - - -	13,952,561	930,171	34,612	964,783	
Deduct,—Receipts - - - - -	714,652	47,643	—	47,643	
TOTAL NET CHARGES for } MILITARY WORKS - - }	13,237,909	882,528	34,612	917,140	917,140
3. SPECIAL DEFENCE WORKS - - - - -	—	—	—	—	—
TOTAL NET CHARGES for } MILITARY SERVICES (shown on pages 9 and 11) - - }	173,438,637	11,562,576	4,140,906	15,703,482	15,703,482
1904-05.					
1. ARMY :	Rupees.	£.	£.	£.	£.
Effective Charges - - - - -	195,340,056	13,022,670	2,948,125	15,968,795	
Reorganisation - - - - -	6,167,087	411,139	686,366	1,097,505	
Non-Effective Charges - - - - -	10,080,632	672,042	2,437,352	3,109,394	
Military Operations - - - - -	—	—	—	—	
TOTAL - - -	211,587,775	14,105,851	6,069,843	20,175,694	
Deduct,—Receipts : Effective - - - - -	7,755,858	517,057	327,327	844,384	
Reorganisation - - - - -	95	6	—	6	
Non-Effective - - - - -	1,346,318	89,755	26,786	116,541	
Total - - -	9,102,271	606,818	354,113	960,931	
TOTAL NET ARMY CHARGES - - -	202,485,504	13,499,033	5,715,730	19,214,763	19,214,763
2. MILITARY WORKS :					
Ordinary Charges - - - - -	13,946,562	929,771	49,641	979,412	
Reorganisation - - - - -	32,810	2,187	—	2,187	
Deduct,—Receipts - - - - -	631,931	45,462	—	45,462	
TOTAL NET CHARGES for } MILITARY WORKS - - }	13,297,441	886,496	49,641	936,137	936,137
3. SPECIAL DEFENCE WORKS - - - - -	538,613	35,908	92,387	128,295	128,295
TOTAL NET CHARGES for } MILITARY SERVICES (shown on page 11) - - }	216,321,558	14,421,437	5,857,758	20,279,195	20,279,195

APPENDIX VIII.—continued.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET EX-PENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EX-PENDITURE.
Rupees.	Equiva-lent at Rs. 15=1l.	— Sterling.			Rupees.	Equiva-lent at Rs. 15=1l.	— Sterling.		
	£	£	£	£		£.	£.	£.	
170,999,003	11,399,934	2,926,858	14,326,792	16,221,402	182,714,858	12,180,990	2,618,780	14,799,770	16,775,780
9,837,015	655,801	2,363,799	3,019,600		10,092,048	672,803	2,392,635	3,065,438	
—	—	—	—		—	—	—	—	
180,836,018	12,055,735	5,290,657	17,346,392		192,806,906	12,853,793	5,011,415	17,865,208	
9,817,847	654,523	333,733	988,256		8,181,045	545,403	402,632	948,035	
1,162,034	77,469	59,265	136,734		1,404,589	93,639	47,754	141,393	
—	—	—	—		—	—	—	—	
10,979,881	731,992	392,998	1,124,990		9,585,634	639,042	450,386	1,089,428	
169,856,137	11,323,743	4,897,659	16,221,402		183,221,262	12,214,751	4,561,029	16,775,780	
15,510,922	1,034,062	62,607	1,096,669	1,058,368	14,725,195	981,680	52,974	1,034,654	989,571
574,515	38,301	—	38,301		676,244	45,083	—	45,083	
14,936,407	995,761	62,607	1,058,368		14,048,951	936,597	52,974	989,571	
—	—	—	—		325,395	21,693	5,361	27,054	
184,792,544	12,319,504	4,960,266	17,279,770	17,279,770	197,595,608	13,173,041	4,619,364	17,792,405	17,792,405
1905-06.									
Rupees.	£.	£.	£.	£.					
194,323,949	12,954,930	2,066,665	15,021,595	18,077,434					
6,881,904	458,793	715,567	1,174,360						
10,295,803	686,387	2,384,788	3,071,175						
—	—	—	—						
211,501,656	14,100,110	5,167,020	19,267,130						
8,519,122	567,941	490,432	1,058,373						
4,417	295	—	295						
1,407,285	93,819	37,209	131,028						
9,930,824	662,055	527,641	1,189,696						
201,570,832	13,438,055	4,639,379	18,077,434	18,077,434					
13,232,457	882,164	47,645	929,809						
2,468,117	164,542	554	165,096						
739,782	49,306	—	49,306						
14,960,992	997,400	48,199	1,045,599						
1,128,782	75,252	71,054	146,306	146,306					
217,660,606	14,510,707	4,758,632	19,269,339	19,269,339					

APPENDIX IX.

COLLECTION OF REVENUE.	1895-96.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£.	£.	£.	£.
Land Revenue - - - - -	40,970,540	2,731,369	36	2,731,405	
Forest - - - - -	9,087,100	605,807	1,393	607,200	
Salt - - - - -	5,210,070	347,338	21	347,359	
Stamps - - - - -	951,580	63,439	43,492	106,931	
Excise - - - - -	2,078,440	138,563	64	138,627	
Provincial Rates - - - - -	526,750	35,117	—	35,117	
Customs - - - - -	2,027,930	135,195	88	135,283	
Assessed Taxes - - - - -	298,680	19,912	—	19,912	
Registration - - - - -	2,330,840	155,389	—	155,389	
TOTAL (shown on pages 5 and 7) - - -	63,481,930	4,232,129	45,094	4,277,223	4,277,223

COLLECTION OF REVENUE.	1898-99.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£.	£.	£.	£.
Land Revenue - - - - -	40,526,738	2,701,783	1,255	2,703,038	
Forest - - - - -	9,795,849	653,057	7,421	660,478	
Salt - - - - -	4,653,139	310,209	258	310,467	
Stamps - - - - -	947,389	63,159	35,296	98,455	
Excise - - - - -	2,430,140	162,009	—	162,009	
Provincial Rates - - - - -	557,372	37,158	—	37,158	
Customs - - - - -	2,148,445	143,230	65	143,295	
Assessed Taxes - - - - -	328,121	21,875	—	21,875	
Registration - - - - -	2,485,107	165,674	—	165,674	
TOTAL (Shown on pages 7 and 9) - - -	63,872,300	4,258,154	44,295	4,302,449	4,302,449

APPENDIX IX.

1896-97.					1897-98.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
41,092,470	2,739,498	214	2,739,712		41,861,930	2,790,795	901	2,791,696	
9,803,280	653,552	8,205	661,757		9,951,680	663,445	4,172	667,617	
5,230,350	348,690	191	348,881		4,730,150	315,343	468	315,811	
970,060	64,671	40,808	105,479		979,980	65,332	35,844	101,176	
2,124,800	141,653	226	141,879		2,402,710	160,181	123	160,304	
543,010	36,201	—	36,201		525,300	35,020	—	35,020	
2,033,860	135,591	—	135,591		2,113,790	140,919	—	140,919	
303,230	20,215	—	20,215		322,780	21,519	—	21,519	
2,408,240	160,549	—	160,549		2,478,900	165,260	—	165,260	
64,509,300	4,300,620	49,644	4,350,264	4,350,264	65,367,220	4,357,814	41,508	4,399,322	4,399,322

1899-1900.					1900-01.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
41,221,405	2,748,094	645	2,748,739		42,231,350	2,815,423	176	2,815,599	
10,790,296	719,353	10,822	730,175		10,924,937	728,329	1,835	730,164	
4,966,747	331,116	640	331,756		5,047,501	336,500	433	336,933	
950,619	63,375	37,914	101,289		1,112,809	74,187	28,752	102,939	
2,422,627	161,509	—	161,509		2,416,769	161,118	58	161,176	
531,917	35,461	—	35,461		509,616	33,975	—	33,975	
2,306,176	153,745	208	153,953		2,427,076	161,805	125	161,930	
332,364	22,158	—	22,158		335,967	22,398	—	22,398	
2,456,979	163,799	—	163,799		2,543,952	169,597	—	169,597	
65,979,130	4,398,610	50,229	4,448,839	4,448,839	67,549,977	4,503,332	31,379	4,534,711	4,534,711

APPENDIX IX.—*continued.*

COLLECTION OF REVENUE.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
Land Revenue	42,915,972	2,861,065	670	2,861,735	
Forest	10,520,701	701,380	4,201	705,581	
Salt	5,141,683	342,779	851	343,630	
Stamps	1,143,750	76,250	29,567	105,817	
Excise	2,491,879	166,125	30	166,155	
Provincial Rates	636,825	42,455	—	42,455	
Customs	2,419,723	161,315	160	161,475	
Assessed Taxes	357,348	23,823	—	23,823	
Registration	2,576,045	171,736	—	171,736	
TOTAL (shown on pages 9 and 11)	68,203,926	4,546,928	35,479	4,582,407	4,582,407

COLLECTION OF REVENUE.	1904-05.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
Land Revenue	48,042,287	3,202,819	875	3,203,694	
Forest	12,967,856	864,524	4,614	869,138	
Salt	5,162,759	344,184	918	345,102	
Stamps	1,234,918	82,328	38,763	121,091	
Excise	3,622,103	241,473	841	242,314	
Provincial Rates	549,613	36,641	—	36,641	
Customs	2,683,465	178,898	348	179,246	
Assessed Taxes	321,253	21,417	—	21,417	
Registration	2,713,486	180,899	—	180,899	
TOTAL (shown on page 11)	77,297,740	5,153,183	46,359	5,199,542	5,199,542

APPENDIX IX.—continued.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
43,639,985	2,909,332	148	2,909,480		45,727,135	3,048,476	408	3,048,584	
11,249,331	749,955	1,828	751,783		12,166,993	811,133	2,485	813,618	
5,186,238	345,749	142	345,891		4,935,853	329,057	2,134	331,191	
1,161,149	77,410	31,898	109,308		1,202,373	80,158	42,221	122,379	
2,837,618	189,175	9	189,184		3,208,429	213,895	33	213,928	
628,226	41,882	—	41,882		588,173	39,212	—	39,212	
2,417,843	161,190	145	161,335		2,520,550	168,037	128	168,165	
362,255	24,150	—	24,150		348,126	23,208	—	23,208	
2,577,670	171,845	—	171,845		2,667,009	177,800	—	177,800	
70,060,315	4,670,688	34,170	4,704,858	4,704,858	73,364,641	4,890,976	47,409	4,938,385	4,938,385

1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.
50,011,481	3,334,099	1,811	3,335,910	
14,258,521	950,568	4,250	954,818	
5,441,628	362,775	391	363,166	
1,295,424	86,362	41,802	128,164	
3,871,724	258,115	1	258,116	
558,168	37,211	—	37,211	
2,730,322	182,021	438	182,459	
339,382	22,626	—	22,626	
2,814,198	187,613	—	187,613	
81,320,848	5,421,390	48,693	5,470,083	5,470,083

APPENDIX X.

CIVIL DEPARTMENTS.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
GENERAL ADMINISTRATION :					
Charges - - - - -	15,940,890	1,062,726	243,955	1,306,681	1,306,681
2. LAW COURTS :					
Charges - - - - -	30,876,040	2,058,403	491	2,058,894	
Receipts - - - - -	3,778,740	251,916	—	251,916	
	27,097,300	1,806,487	491	1,806,978	1,806,978
3. JAILS :					
Charges - - - - -	9,567,620	637,842	1,329	639,171	
Receipts - - - - -	3,122,980	208,199	—	208,199	
	6,444,640	429,643	1,329	430,972	430,972
4. POLICE :					
Charges - - - - -	40,391,750	2,692,783	933	2,693,716	
Receipts - - - - -	4,178,920	278,594	—	278,594	
	36,212,830	2,414,189	933	2,415,122	2,415,122
5. MARINE (including River Navigation) :					
Charges - - - - -	3,267,520	217,835	236,599	454,434	
Receipts - - - - -	1,693,740	112,916	—	112,916	
	1,573,780	104,919	236,599	341,518	341,518
6. EDUCATION :					
Charges - - - - -	15,342,720	1,022,848	1,260	1,024,108	
Receipts - - - - -	2,197,230	146,482	—	146,482	
	13,145,490	876,366	1,260	877,626	877,626
7. ECCLESIASTICAL :					
Charges - - - - -	1,921,350	128,090	156	128,246	128,246
8. MEDICAL :					
Charges - - - - -	10,200,770	680,051	6,159	686,210	
Receipts - - - - -	807,780	53,852	1,862	55,714	
	9,392,990	626,199	4,297	630,496	630,496
9. POLITICAL :					
Charges - - - - -	9,782,540	652,169	47,693	699,862	699,862
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :					
Charges - - - - -	4,496,420	299,761	26,327	326,088	
Receipts - - - - -	1,024,530	68,302	485	68,787	
	3,471,890	231,459	25,842	257,301	257,301
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 5 and 7)	124,983,700	8,332,247	562,555	8,894,802	8,894,802

APPENDIX X.

1896-97.					1897-98.				
INDIA.		ENGLAND.		NET EXPENDITURE.	INDIA.		ENGLAND.		NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	TOTAL.	
	£.	£.	£.	£.		£.	£.	£.	£.
15,872,780	1,058,185	260,322	1,318,507	1,318,507	15,880,160	1,058,677	257,745	1,316,422	1,316,422
30,933,110	2,062,207	1,379	2,063,586	1,826,130	31,324,810	2,088,321	795	2,089,116	1,851,174
3,561,840	237,456	—	237,456		3,569,130	237,942	—	237,942	
27,371,270	1,824,751	1,379	1,826,130		27,755,680	1,850,379	795	1,851,174	
10,822,460	721,497	778	722,275	516,453	11,187,030	745,802	2,218	748,020	543,834
3,087,330	205,822	—	205,822		3,062,800	204,186	—	204,186	
7,735,130	515,675	778	516,453		8,124,230	541,616	2,218	543,834	
41,555,770	2,770,385	592	2,770,977	2,479,700	42,328,550	2,821,903	683	2,822,586	2,523,699
4,369,160	291,277	—	291,277		4,483,300	298,887	—	298,887	
37,186,610	2,479,108	592	2,479,700		37,845,250	2,523,016	683	2,523,699	
3,668,660	244,577	212,785	457,362	350,378	3,447,620	229,842	213,853	443,695	309,879
1,604,770	106,984	—	106,984		2,007,240	133,816	—	133,816	
2,063,890	137,593	212,785	350,378		1,440,380	96,026	213,853	309,879	
15,734,000	1,048,933	1,656	1,050,589	903,401	15,786,630	1,052,442	1,541	1,053,983	908,971
2,207,830	147,188	—	147,188		2,175,180	145,012	—	145,012	
13,526,180	901,745	1,656	903,401		13,611,450	907,430	1,541	908,971	
1,891,440	126,096	145	126,241	126,241	1,735,790	115,719	245	115,964	115,964
10,651,580	710,105	6,947	717,052	654,759	13,289,520	885,968	16,931	902,899	842,828
908,640	60,576	1,717	62,293		876,740	58,449	1,622	60,071	
9,742,940	649,529	5,230	654,759		12,412,780	827,519	15,309	842,828	
9,632,320	642,155	24,186	666,341	666,341	8,957,600	597,173	24,349	621,522	621,522
4,739,380	315,959	30,124	346,083	278,288	4,947,060	329,804	26,109	355,913	286,901
1,010,550	67,370	4,25	67,795		1,030,630	68,709	303	69,012	
3,728,830	248,589	29,699	278,288		3,916,430	261,095	25,806	286,901	
128,751,391	8,583,426	536,772	9,120,198	9,120,198	131,679,750	8,778,650	542,544	9,321,194	9,321,194

APPENDIX X.—continued.

CIVIL DEPARTMENTS.		1898-99.				
		INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
		Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .	Sterling.		
			£.	£.	£.	£.
1 GENERAL ADMINISTRATION :						
Charges	- - - - -	15,814,295	1,054,286	252,496	1,306,782	1,306,782
2 LAW COURTS :						
Charges	- - - - -	30,727,343	2,048,490	794	2,049,284	
Receipts	- - - - -	3,688,633	245,909	—	245,909	
		27,038,710	1,802,581	794	1,803,375	1,803,375
3. JAILS :						
Charges	- - - - -	10,288,204	685,880	133	686,013	
Receipts	- - - - -	3,085,531	205,702	—	205,702	
		7,202,673	480,178	133	480,311	480,311
4. POLICE :						
Charges	- - - - -	41,795,480	2,786,365	778	2,787,143	
Receipts	- - - - -	4,362,044	290,803	—	290,803	
		37,433,436	2,495,562	778	2,496,340	2,496,340
5. MARINE (including River Navigation) :						
Charges	- - - - -	3,360,546	224,037	204,787	428,824	
Receipts	- - - - -	1,906,623	127,109	—	127,109	
		1,453,918	96,928	204,787	301,715	301,715
6. EDUCATION :						
Charges	- - - - -	15,956,775	1,063,785	1,917	1,065,702	
Receipt	- - - - -	2,308,476	153,898	—	153,898	
		13,648,299	909,887	1,917	911,804	911,804
7. ECCLESIASTICAL :						
Charges	- - - - -	1,697,403	113,160	795	113,955	113,955
8. MEDICAL :						
Charges	- - - - -	16,012,347	1,067,490	10,273	1,077,763	
Receipts	- - - - -	840,021	56,001	1,547	57,548	
		15,172,326	1,011,489	8,726	1,020,215	1,020,215
9. POLITICAL :						
Charges	- - - - -	8,660,466	577,364	24,627	601,991	601,991
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :						
Charges	- - - - -	5,223,538	348,236	21,144	369,380	
Receipts	- - - - -	1,044,117	69,608	447	70,055	
		4,179,421	278,628	20,697	299,325	299,325
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 7 and 9)		132,300,947	8,820,063	515,750	9,335,813	9,335,813

APPENDIX X.—continued.

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,960,801	1,064,053	320,023	1,384,076	1,384,076	16,267,295	1,084,486	255,196	1,339,682	1,339,682
31,213,533	2,080,902	547	2,081,449	1,845,432	31,860,797	2,124,053	261	2,124,314	1,895,683
3,540,262	236,017	—	236,017		3,429,467	228,631	—	228,631	
27,673,271	1,844,885	547	1,845,432		28,431,330	1,895,422	261	1,895,683	
10,260,188	684,013	222	684,235	457,330	11,955,882	797,058	—	797,058	551,938
3,403,582	226,905	—	226,905		3,676,810	245,120	—	245,120	
6,856,606	457,108	222	457,330		8,279,072	551,938	—	551,938	
42,762,727	2,850,848	448	2,851,296	2,567,106	43,751,116	2,916,741	1,245	2,917,986	2,619,091
4,262,843	284,190	—	284,190		4,483,431	298,895	—	298,895	
38,499,884	2,566,658	448	2,567,106		39,267,685	2,617,846	1,245	2,619,091	
3,088,823	205,922	327,970	533,892	397,438	3,568,472	237,898	352,023	589,921	435,458
2,046,815	136,454	—	136,454		2,316,938	154,463	—	154,463	
1,042,008	69,468	327,970	397,438		1,251,534	83,435	352,023	435,458	
16,264,003	1,084,267	1,852	1,086,119	927,793	16,326,203	1,088,414	2,708	1,091,122	928,652
2,374,897	158,326	—	158,326		2,437,052	162,470	—	162,470	
13,889,106	925,941	1,852	927,793		13,889,151	925,944	2,708	928,652	
1,707,796	113,853	211	114,064	114,064	1,733,963	115,598	753	116,351	116,351
13,993,722	932,915	11,689	944,604	882,035	14,038,220	935,881	5,222	941,103	877,277
915,715	61,048	1,521	62,569		935,096	62,339	1,487	63,826	
13,078,007	871,867	10,168	882,035		13,103,124	873,542	3,735	877,277	
10,468,139	697,876	23,960	721,836	721,836	8,441,227	562,748	24,743	587,491	587,491
5,283,680	352,245	28,772	381,017	300,434	6,382,287	425,486	41,107	466,593	376,923
1,201,341	80,090	493	80,583		1,338,673	89,245	425	89,670	
4,082,339	272,155	28,279	300,434		5,043,614	336,241	40,682	376,923	
133,257,957	8,883,864	713,680	9,597,544	9,597,544	133,707,995	19,047,200	681,346	9,728,546	9,728,546

APPENDIX X.—continued.

CIVIL DEPARTMENTS.	1901-02.				
	INDIA.		ENGLAND.		NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	TOTAL.	
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION :					
Charges - - - - -	16,554,642	1,103,643	259,112	1,362,755	1,362,755
2. LAW COURTS :					
Charges - - - - -	32,358,574	2,157,238	504	2,157,742	
Receipts - - - - -	3,483,159	232,211	—	232,211	
	28,875,415	1,925,027	504	1,925,531	1,925,531
3. JAILS :					
Charges - - - - -	11,561,297	770,753	813	771,566	
Receipts - - - - -	3,757,836	250,522	—	250,522	
	7,803,461	520,231	813	521,044	521,044
4. POLICE :					
Charges - - - - -	44,341,080	2,956,072	994	2,957,066	
Receipts - - - - -	4,403,637	293,576	—	293,576	
	39,937,443	2,662,496	994	2,663,490	2,663,490
5. MARINE (including River Navigation) :					
Charges - - - - -	4,258,472	283,898	314,351	598,249	
Receipts - - - - -	2,181,181	145,439	—	145,439	
	2,076,891	138,459	314,351	452,810	452,810
6. EDUCATION :					
Charges - - - - -	16,943,997	1,129,600	2,734	1,132,334	
Receipts - - - - -	2,600,026	173,335	—	173,335	
	14,343,971	956,265	2,734	958,999	958,999
7. ECCLESIASTICAL :					
Charges - - - - -	1,684,155	112,277	499	112,776	112,776
8. MEDICAL :					
Charges - - - - -	12,887,984	859,199	4,886	864,085	
Receipts - - - - -	1,033,057	68,870	1,373	70,243	
	11,854,927	790,329	3,513	793,842	793,842
9. POLITICAL :					
Charges - - - - -	10,200,690	680,046	7,028	687,074	687,074
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :					
Charges - - - - -	7,079,786	471,986	31,166	503,152	
Receipts - - - - -	1,431,570	95,438	434	95,872	
	5,648,216	376,548	30,732	407,280	407,280
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 9 and 11)	138,979,811	9,265,321	620,280	9,885,601	9,885,601

APPENDIX X.—continued.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
18,962,104	1,264,140	251,474	1,515,614	1,515,614	18,206,139	1,213,743	279,602	1,493,345	1,493,345
33,226,413	2,215,095	210	2,215,305	1,971,936	34,138,317	2,275,887	778	2,276,665	2,018,499
3,650,529	243,369	—	243,369		3,872,489	258,166	—	258,166	
29,575,884	1,971,726	210	1,971,936		30,265,828	2,017,721	778	2,018,499	
10,881,591	725,439	65	725,504	489,202	10,695,458	713,031	83	713,114	472,502
3,544,533	236,302	—	236,302		3,609,178	240,612	—	240,612	
7,337,058	489,137	65	489,202		7,086,280	472,419	83	472,502	
45,271,032	3,018,069	1,675	3,019,744	2,712,230	46,295,126	3,086,342	967	3,087,309	2,764,249
4,612,718	307,514	—	307,514		4,845,902	323,060	—	323,060	
40,658,314	2,710,555	1,675	2,712,230		41,449,224	2,763,282	967	2,764,249	
4,020,772	268,051	247,914	515,965	342,807	6,682,412	445,494	281,182	726,676	335,386
2,597,368	173,158	—	173,158		5,554,347	370,290	21,000	391,290	
1,423,404	94,893	247,914	342,807		1,128,065	75,204	260,182	335,386	
19,436,735	1,295,782	1,882	1,297,664	1,115,419	20,457,210	1,363,814	3,708	1,367,522	1,181,286
2,733,674	182,245	—	182,245		2,793,539	186,236	—	186,236	
16,703,061	1,113,537	1,882	1,115,419		17,663,671	1,177,578	3,708	1,181,286	
1,655,652	110,377	646	111,023	111,023	1,692,069	112,805	936	113,741	113,741
14,281,869	952,125	8,414	960,539	883,934	14,136,131	942,409	5,887	948,296	861,810
1,127,392	75,159	1,446	76,605		1,277,030	85,135	1,351	86,486	
13,154,477	876,966	6,968	883,934		12,859,101	857,274	4,536	861,810	
12,183,251	812,217	7,249	819,466	819,466	10,462,173	697,478	5,092	702,570	702,570
7,124,439	474,962	33,457	508,419	405,224	7,732,054	515,470	34,524	549,994	438,499
1,539,956	102,664	531	103,195		1,661,555	110,770	725	111,495	
5,584,483	372,298	32,926	405,224		6,070,499	404,700	33,799	438,499	
147,237,688	9,815,846	551,009	10,366,855	10,366,855	146,883,049	9,792,204	589,683	10,381,887	10,381,867

APPENDIX X.—continued.

CIVIL DEPARTMENTS.	1904-05.				
	INDIA. Rupees.	Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
1. GENERAL ADMINISTRATION:		£.	£.	£.	£.
Charges	18,047,997	1,203,200	272,236	1,475,436	1,475,436
2. LAW COURTS:					
Charges	35,066,547	2,337,770	480	2,338,250	
Receipts	3,814,384	254,292	—	254,292	
	31,252,163	2,083,478	480	2,083,958	2,083,958
3. JAILS:					
Charges	10,597,958	706,530	19	706,549	
Receipts	3,681,072	245,405	—	245,405	
	6,916,886	461,125	19	461,144	461,144
4. POLICE:					
Charges	47,372,897	3,158,193	622	3,158,815	
Receipts	4,925,893	328,393	—	328,393	
	42,447,004	2,829,800	622	2,830,422	2,830,422
5. MARINE (including River Navigation):					
Charges	7,547,002	503,134	292,519	795,653	
Receipts	5,099,991	339,999	4,000	343,999	
	2,447,011	163,135	288,519	451,654	451,654
6. EDUCATION:					
Charges	22,118,676	1,474,578	5,064	1,479,642	
Receipts	2,915,717	194,381	—	194,381	
	19,202,959	1,280,197	5,064	1,285,261	1,285,261
7. ECCLESIASTICAL:					
Charges	1,809,727	120,649	390	121,039	121,039
8. MEDICAL:					
Charges	14,859,661	990,644	6,196	996,840	
Receipts	1,226,678	81,779	1,105	82,884	
	13,632,983	908,865	5,091	913,956	913,956
9. POLITICAL:					
Charges	11,793,681	786,245	4,094	790,339	790,339
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	7,534,631	502,309	34,891	537,200	
Receipts	1,460,429	97,362	617	97,979	
	6,074,202	404,947	34,274	439,221	439,221
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on page 11)	153,624,613	10,241,641	610,789	10,852,430	10,852,430

APPENDIX X.—continued.

1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDITURE.
	£.	£.	£.	£.
19,548,630	1,303,242	290,342	1,593,584	1,593,584
36,144,067	2,409,605	152	2,409,757	
4,166,213	277,748	—	277,748	
31,977,854	2,131,857	152	2,132,009	2,132,009
11,900,946	793,396	—	793,396	
3,798,432	253,229	—	253,229	
8,102,514	540,167	—	540,167	540,167
50,437,150	3,362,477	1,109	3,363,586	
4,870,351	324,690	—	324,690	
45,566,799	3,037,787	1,109	3,038,896	3,038,896
6,449,219	429,948	250,099	680,047	
4,146,447	276,430	10,884	287,314	
2,302,772	153,518	239,215	392,733	392,733
24,486,930	1,632,462	5,646	1,638,108	
3,179,565	211,971	—	211,971	
21,307,365	1,420,491	5,646	1,426,137	1,426,137
1,816,331	121,089	282	121,371	121,371
15,684,652	1,045,643	10,865	1,056,508	
1,413,819	94,254	1,156	95,410	
14,270,833	951,389	9,709	961,098	961,098
14,068,595	937,906	5,534	943,440	943,440
9,203,566	613,571	45,121	658,692	
1,498,274	99,885	352	100,237	
7,705,292	513,686	44,769	558,455	558,455
166,666,985	11,111,132	596,758	11,707,890	11,707,890

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS :		£.	£.	£.	£.
Charges - - - - -	4,372,500	291,500	9,565	301,065	301,065
2. FURLOUGH AND ABSENTEE ALLOWANCES :					
Charges - - - - -	7,930	529	223,537	224,066	224,066
3. SUPERANNUATION ALLOWANCES AND PENSIONS :					
Charges - - - - -	9,691,460	646,098	1,817,694	2,463,792	2,230,682
Receipts - - - - -	2,043,130	136,209	96,901	233,110	
	7,648,330	509,889	1,720,793	2,230,682	
4. STATIONERY AND PRINTING :					
Charges - - - - -	6,032,180	403,478	45,443	448,921	392,730
Receipts - - - - -	842,870	56,191	—	56,191	
	5,209,310	347,287	45,443	392,730	
5. MISCELLANEOUS :					
Charges - - - - -	1,993,850	132,923	18,549	151,472	153,380
Receipts - - - - -	4,503,090	300,206	4,646	304,852	
	2,509,240	167,283	13,903	153,380	
TOTAL NET MISCELLANEOUS CIVIL CHARGES } (shown on pages 5 and 7) - - - - -	14,728,830	981,922	2,013,241	2,995,163	2,995,163

	1898-99.				
		£.	£.	£.	£.
1. TERRITORIAL AND POLITICAL PENSIONS :					
Charges - - - - -	4,136,446	275,763	11,577	287,340	287,340
2. FURLOUGH AND ABSENTEE ALLOWANCES :					
Charges - - - - -	15,949	1,063	259,009	260,072	260,072
3. SUPERANNUATION ALLOWANCES AND PENSIONS :					
Charges - - - - -	10,659,923	710,662	1,942,917	2,653,579	2,445,011
Receipts - - - - -	1,738,055	115,870	92,698	208,568	
	8,921,868	594,792	1,850,219	2,445,011	
4. STATIONERY AND PRINTING :					
Charges - - - - -	6,419,119	427,941	49,458	477,399	419,316
Receipts - - - - -	871,250	58,083	—	58,083	
	5,547,869	369,858	49,458	419,316	
5. MISCELLANEOUS :					
Charges - - - - -	2,140,490	142,699	23,274	165,973	117,984
Receipts - - - - -	5,423,438	361,563	22,394	383,957	
	3,282,948	218,864	880	217,984	
TOTAL NET MISCELLANEOUS CIVIL CHARGES } (shown on pages 7 and 9) - - - - -	15,339,184	1,022,612	2,171,143	3,193,755	3,193,755

APPENDIX XI.

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,214,660	280,977	9,592	290,569	290,569	4,278,710	285,247	9,332	294,579	294,579
7,460	497	225,783	226,280	226,280	7,630	509	187,640	188,149	188,149
10,059,610	670,641	1,874,519	2,545,106	2,316,571	10,485,950	699,064	1,901,744	2,600,808	2,375,639
2,022,050	134,803	93,786	228,589		2,062,950	137,530	87,639	225,169	
8,037,560	535,838	1,780,733	2,316,571		8,423,000	561,534	1,814,105	2,375,639	
6,100,880	406,725	41,807	448,532	390,932	6,389,830	425,989	54,449	480,438	427,102
864,000	57,600	—	57,600		800,030	53,336	—	53,336	
5,236,880	349,125	41,807	390,932		5,589,800	372,653	54,449	427,102	
2,088,050	139,203	21,691	160,894	155,516	1,928,780	128,585	26,921	155,506	160,195
4,432,980	295,532	20,878	316,410		4,691,580	312,772	2,929	315,701	
2,344,980	156,329	813	155,516		2,762,800	184,187	23,392	160,195	
15,151,630	1,010,108	2,058,728	3,068,836	3,068,836	15,536,340	1,035,753	2,089,518	3,125,274	3,125,274

1899-1900.					1900-01.				
	£.	£.	£.	£.		£.	£.	£.	£.
3,983,365	265,558	11,452	277,010	277,010	3,877,633	258,509	20,805	279,314	279,314
9,660	644	282,881	283,525	283,525	23	1	250,864	250,865	250,865
11,086,006	739,067	1,965,402	2,704,469	2,499,708	11,405,469	760,365	1,950,936	2,711,301	2,517,188
1,721,032	114,735	90,026	204,761		1,647,651	109,843	84,270	194,113	
9,364,974	624,332	1,875,376	2,499,708		9,757,818	650,522	1,866,666	2,517,188	
6,792,810	452,854	59,700	512,554	452,895	6,629,107	441,941	67,350	509,291	453,666
894,882	59,659	—	59,659		834,370	55,625	—	55,625	
5,897,928	393,195	59,700	452,895		5,794,737	386,316	67,350	453,666	
2,367,536	157,835	36,189	194,024	99,382	2,693,294	179,553	25,197	204,750	75,004
4,373,719	291,581	1,825	293,406		4,145,577	276,372	3,382	279,754	
2,006,183	133,746	34,364	99,382		1,452,283	96,819	21,815	75,004	
17,249,744	1,149,983	2,263,773	3,413,756	3,413,756	17,977,928	1,198,529	2,227,500	3,426,029	3,426,029

APPENDIX XI.—continued.

MISCELLANEOUS CIVIL CHARGES.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS :		£.	£.	£.	£.
Charges - - - - -	3,804,743	253,649	10,722	264,371	264,371
2. FURLOUGH AND ABSENTEE ALLOWANCES :					
Charges - - - - -	11,492	766	251,807	252,573	252,573
3. SUPERANNUATION ALLOWANCES AND PENSIONS :					
Charges - - - - -	11,683,183	778,879	1,976,705	2,755,584	2,561,048
Receipts - - - - -	1,691,786	112,786	81,750	194,536	
	9,991,397	666,093	1,894,955	2,561,048	
4. STATIONERY AND PRINTING					
Charges - - - - -	6,703,453	446,897	97,139	544,036	481,123
Receipts - - - - -	943,693	62,913	—	62,913	
	5,759,760	383,984	97,139	481,123	
5. MISCELLANEOUS :					
Charges - - - - -	4,539,511	302,634	20,184	322,818	22,239
Receipts - - - - -	4,996,324	333,088	11,969	345,057	
	456,813	30,454	8,215	22,239	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 9 and 11)	19,110,579	1,274,038	2,262,838	3,536,876	3,536,876

	1904-05.				
	Rupees.	£.	£.	£.	£.
1. TERRITORIAL AND POLITICAL PENSIONS :					
Charges - - - - -	3,565,635	237,709	10,672	248,381	248,381
2. FURLOUGH AND ABSENTEE ALLOWANCES :					
Charges - - - - -	778	52	218,692	218,744	218,744
3. SUPERANNUATION ALLOWANCES AND PENSIONS :					
Charges - - - - -	13,363,407	890,834	2,019,439	2,910,333	2,719,360
Receipts - - - - -	1,768,879	117,925	73,048	190,973	
	11,594,528	772,969	1,946,391	2,719,360	
4. STATIONERY AND PRINTING :					
Charges - - - - -	7,082,119	472,141	102,802	574,943	503,165
Receipts - - - - -	1,076,676	71,778	—	71,778	
	6,005,443	400,363	102,802	503,165	
5. MISCELLANEOUS :					
Charges - - - - -	3,696,049	246,403	65,986	312,389	20,921
Receipts - - - - -	4,960,885	330,726	2,584	333,310	
	1,264,836	84,323	63,402	20,921	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 11)	19,901,548	1,326,770	2,341,959	3,668,729	3,668,729

APPENDIX XI.—concluded.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
3,870,229	£. 258,015	£. 12,590	£. 270,605	£. 270,605	3,699,387	£. 246,626	£. 10,843	£. 257,469	£. 257,469
5,480	365	244,026	244,391	244,391	4,271	285	238,303	238,588	238,588
12,131,479	808,765	2,006,754	2,815,519	2,614,216	12,666,561	844,437	2,011,722	2,856,159	2,657,000
1,780,891	118,726	82,577	201,303		1,813,582	120,905	78,254	199,159	
10,350,588	690,039	1,924,177	2,614,216		10,852,979	723,532	1,933,468	2,657,000	
7,025,848	468,390	102,348	570,738	511,046	6,896,961	459,798	89,866	549,664	478,307
395,378	59,692	—	59,692		1,070,353	71,357	—	71,357	
6,130,470	408,698	102,348	511,046		5,826,608	388,441	89,866	478,307	
8,509,175	567,279	25,458	592,737	254,316	6,480,127	432,008	15,757	447,765	82,733
4,972,004	331,467	6,954	338,421		5,280,103	352,007	13,025	365,032	
3,537,171	235,812	18,504	254,316		1,200,024	80,001	2,732	82,733	
23,893,938	1,592,929	2,301,645	3,894,574	3,894,574	21,583,269	1,438,885	2,275,212	3,714,097	3,714,097

1905-06.				
3,533,235	£. 235,549	£. 11,117	£. 246,666	£. 246,666
3,196	213	234,473	234,686	234,686
13,848,763	923,251	2,019,297	2,942,548	2,748,195
1,851,898	123,460	70,893	194,353	
11,996,865	799,791	1,948,404	2,748,195	
7,016,120	467,742	89,771	557,513	484,133
1,100,699	73,380	—	73,380	
5,915,421	394,362	89,771	484,133	
4,722,819	314,854	21,846	336,700	77,100
5,359,170	357,278	56,522	413,800	
636,351	42,424	34,676	77,100	
20,812,366	1,387,401	2,240,089	3,626,580	3,636,580

APPENDIX XII.

1895-96.					
CIVIL WORKS AND CONSTRUCTION OF RAILWAYS CHARGED TO LOCAL AND PROVINCIAL REVENUES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs 15 = 1l.	Sterling.		
		£.	£.	£.	£.
CIVIL WORKS :					
Charges - - - - -	44,525,740	2,968,382	86,375	3,054,757	
Receipts - - - - -	6,206,250	411,750	24,724	438,474	
Net Charge - - - - -	38,319,490	2,554,632	61,651	2,616,283	2,616,283
CONSTRUCTION OF RAILWAYS :—CHARGE - -	76,610	5,107	—	5,107	5,107
TOTAL NET CHARGE (shown on pages 5 and 7)	38,396,100	2,559,739	61,651	2,621,390	2,621,390
1898-99.					
CIVIL WORKS :					
Charges - - - - -	45,084,594	3,005,639	99,043	3,104,682	
Receipts - - - - -	6,049,617	403,308	30,519	433,827	
Net Charge - - - - -	39,034,977	2,602,331	68,524	2,670,855	2,670,855
CONSTRUCTION OF RAILWAYS :—CHARGE - -	14,526	968	—	968	968
TOTAL NET CHARGE (shown on pages 7 and 9)	39,049,503	2,603,299	68,524	2,671,823	2,671,823
1901-02.					
CIVIL WORKS :					
Charges - - - - -	53,440,126	3,562,675	105,176	3,667,851	
Receipts - - - - -	6,049,091	403,273	28,649	431,922	
Net Charge - - - - -	47,391,035	3,159,402	76,527	3,235,929	3,235,929
CONSTRUCTION OF RAILWAYS :—CHARGE - -	1,000,633	66,709	—	66,709	66,709
TOTAL NET CHARGE (shown on pages 9 and 11)	46,390,402	3,092,693	76,527	3,169,220	3,169,220
1904-05.					
CIVIL WORKS :					
Charges - - - - -	70,566,200	4,704,413	73,882	4,778,295	
Receipts - - - - -	7,002,937	466,862	26,229	493,091	
Net Charge - - - - -	63,563,263	4,237,551	47,653	4,285,204	4,285,204
CONSTRUCTION OF RAILWAYS :—CHARGE - -	93,754	6,250	—	6,250	6,250
TOTAL NET CHARGE (shown on page 11)	63,657,017	4,243,801	47,653	4,291,454	4,291,454

APPENDIX XII.

1896-97.					1897-98.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£.	£.	£.	£.		£.	£.	£.	£.
44,745,370	2,983,024	91,371	3,074,395		41,241,480	2,749,432	80,866	2,830,298	
5,913,920	394,261	26,224	420,485		5,700,710	380,047	28,911	408,958	
38,831,450	2,588,763	65,147	2,653,910	2,653,910	35,540,770	2,369,385	51,955	2,421,340	2,421,340
127,500	8,500	—	8,500	8,500	37,920	2,528	—	2,528	2,528
38,958,950	2,597,263	65,147	2,662,410	2,662,410	35,578,690	2,371,913	51,955	2,423,868	2,423,868

1899-1900.					1900-01.				
	£.	£.	£.	£.		£.	£.	£.	£.
48,095,324	3,206,355	91,735	3,298,090		47,914,724	3,194,315	92,286	3,286,601	
5,655,627	377,042	29,058	406,100		5,940,014	396,001	26,714	422,715	
42,439,697	2,829,313	62,677	2,891,990	2,891,990	41,974,710	2,798,314	65,572	2,863,886	2,863,886
35,345	2,356	—	2,356	2,356	12,329	822	—	822	822
42,475,042	2,831,669	62,677	2,894,346	2,894,346	41,962,381	2,797,492	65,572	2,863,064	2,863,064

1902-03.					1903-04.				
	£.	£.	£.	£.		£.	£.	£.	£.
60,573,260	4,038,217	107,562	4,145,779		67,653,429	4,510,228	92,026	4,602,254	
6,299,416	419,961	25,679	448,640		7,263,741	484,249	26,171	510,420	
54,273,844	3,618,256	78,883	3,697,139	3,697,139	60,389,688	4,025,979	65,855	4,091,834	4,091,834
819,892	54,659	—	54,659	54,659	398,248	26,550	—	26,550	26,550
55,093,736	3,672,915	78,883	3,751,798	3,751,798	60,787,936	4,052,529	65,855	4,118,384	4,118,384

1905-06.									
	£.	£.	£.	£.					
79,202,762	5,280,184	75,023	5,355,207						
7,021,100	468,073	19,338	487,411						
72,181,662	4,812,111	55,685	4,867,796	4,867,796					
107,933	7,195	—	7,195	7,195					
72,289,595	4,819,306	55,685	4,874,991	4,874,991					

APPENDIX XIII.

1895-96						
FAMINE RELIEF AND INSURANCE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			
			£.	£.	£.	£.
1. FAMINE RELIEF	183,010	12,200	—	12,200	390,990	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS .	5,298,670	353,245	—	353,245		
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	383,170	25,545	—	25,545		
4. REDUCTION OR AVOIDANCE OF DEBT . . .	—	—	—	—		
TOTAL UNDER FAMINE RELIEF AND INSU- RANCE (shown on pages 5 and 7) }	5,864,850	390,990	—	390,990		
NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES :						
INDIAN MIDLAND RAILWAY	1,039,890	69,326	251,970	182,644		
BENGAL-NAGPUR RAILWAY	2,425,005	161,667	254,700	93,033		
TOTAL IN RAILWAY REVENUE ACCOUNT .	3,464,895	230,993	506,670	275,677		
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	2,399,955	159,997	506,670	666,667		

FAMINE RELIEF AND INSURANCE.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF - - - - -	400,531	26,702	1	26,703	791,543
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	6,903,526	460,235	—	460,235	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	116,605	7,780	—	7,780	
4. REDUCTION OR AVOIDANCE OF DEBT - -	4,452,378	296,825	—	296,825	
TOTAL UNDER FAMINE RELIEF AND INSU- RANCE (shown on pages 7 and 9) - - }	11,873,130	791,542	1	791,543	
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES :					
INDIAN MIDLAND RAILWAY . . .	2,246,625	149,775	246,080	96,305	
BENGAL-NAGPUR RAILWAY - - -	2,640,720	176,048	288,200	112,152	
TOTAL IN RAILWAY REVENUE ACCOUNT -	4,887,345	325,823	534,280	208,457	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE - }	6,985,785	465,719	534,281	1,000,000	

APPENDIX XIII.

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
20,656,410	£. 1,377,094	£. 8,360	£. 1,385,454	1,416,674	53,228,880	£. 3,548,592	£. 1,740	£. 3,550,332	3,575,343
—	—	—	—		—	—	—	—	
468,300	31,220	—	31,220		375,170	25,011	—	25,011	
—	—	—	—		—	—	—	—	
21,124,710	1,408,314	8,360	1,416,674		53,604,050	3,573,603	1,740	3,575,343	
1,501,560	100,104	252,751	152,647		2,252,325	150,155	251,743	101,588	
1,815,390	121,026	260,950	139,924		2,073,945	138,263	271,974	133,711	
3,316,950	221,130	513,701	292,571		4,326,270	288,418	523,717	235,299	
17,807,760	1,187,184	522,061	1,709,245		49,277,780	3,285,185	525,457	3,810,642	

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
31,068,021	£. 2,071,201	£. 3,717	£. 2,074,918	2,098,848	61,761,419	£. 4,117,428	£. 7,802	£. 4,125,230	4,156,344
—	—	—	—		—	—	—	—	
358,946	23,930	—	23,930		466,710	31,114	—	31,114	
—	—	—	—		—	—	—	—	
31,426,967	2,095,131	3,717	2,098,848		62,228,129	4,148,542	7,802	4,156,344	
3,287,143	219,143	248,742	29,599		—	—	—	—	
—	—	—	—		4,635,322	309,021	318,544	9,523	
3,287,143	219,143	248,742	29,599		4,635,322	309,021	318,544	9,523	
28,139,824	1,875,988	252,459	2,128,447		57,592,807	3,839,521	326,346	4,165,867	

APPENDIX XIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1901-02.				
	INDIA.		ENGLAND	TOTAL.	NET EXPENDITURE
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	7,935,950	529,063	118	529,181	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	987,516	65,835	4,858	70,693	
4. REDUCTION OR AVOIDANCE OF DEBT	4,269,574	284,638	—	284,638	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 9 and 11)	13,193,040	879,536	4,976	884,512	884,512
5. NET CHARGE IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	—	—	—	—	
BENGAL-NAGPUR RAILWAY	3,194,501	212,967	328,455	115,488	
TOTAL IN RAILWAY REVENUE ACCOUNT	3,194,501	212,967	328,455	115,488	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	9,998,539	666,569	333,431	1,000,000	

FAMINE RELIEF AND INSURANCE.	1904-05.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	31,165	2,078	—	2,078	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	1,456,817	97,121	18,691	115,812	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	3,225,200	215,013	—	215,013	
4. REDUCTION OR AVOIDANCE OF DEBT	10,006,451	667,097	—	667,097	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 11)	14,719,633	981,309	18,691	1,000,000	1,000,000
NET CHARGE IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY					
BENGAL-NAGPUR RAILWAY					
TOTAL IN RAILWAY REVENUE ACCOUNT					
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE					

* Figures not shown separately in the Accounts.

APPENDIX XIII.—continued.

1902-03.					1903-04.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
4,822,634	£. 321,509	£. —	£. 321,509	982,576	305,264	£. 20,351	£. —	£. 20,351	905,680
24,375	1,625	—	1,625		1,122,834	74,855	21,750	96,605	
1,377,256	91,817	2,925	94,742		2,158,845	143,923	523	144,446	
8,470,500	564,700	—	564,700		9,664,163	644,278	—	644,278	
14,694,765	979,651	2,925	982,576		13,251,106	883,407	22,273	905,680	
—	—	—	—		3,614,584	240,972	261,888	20,916	
*	*	*	17,424		4,177,664	278,510	351,914	73,404	
			17,424		7,792,248	519,432	613,802	94,320	
			1,000,000					1,000,000	

1905-06.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = £.			
2,038,309	£. 135,887	£. —	£. 135,887	1,000,000
700,456	46,697	8,581	55,278	
4,392,058	292,804	3,769	296,573	
7,683,928	512,262	—	512,262	
14,814,751	987,650	12,350	1,000,000	



~~EA~~ INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 27 May 1908 ;—for, .

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1896–97 to 1906–07 (in continuation of Parliamentary Paper, No. 119, of Session 1907).”

India Office,
10th June 1908. }

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Buchanan.*)

Ordered, by The House of Commons, to be Printed,
15th June 1908.



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MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of Railways are treated, not as expenditure, but as deduction from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example :—

	£
Taking the figures for the year 1906-07, the total Revenue as shown in the Financial Statement, was - - - - -	73,144,554
The receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous," which are treated in this Return as deductions from expenditure, amounted to - - - - -	4,527,207
Deducting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (after the deduction of working expenses), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to	68,617,347
Against this sum it is necessary to set off the charges under the heads just mentioned, including Refunds, Assignments, Working Expenses (except in the case of Railways), &c. The total of these was - - - - -	19,662,051
The Balance is shown in the present Return as the total Net Revenue - - - - -	48,955,296
	£
The total Expenditure charged against Revenue as shown in the Financial Statement was -	71,555,179
This amount includes charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	19,662,051
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments amounting to - - - - -	51,893,128
Against this sum it is necessary to set off the receipts of the spending departments, amounting (as mentioned above) to - - - - -	4,527,207
The Balance is shown in the present Return as the total Net Expenditure - - - - -	47,365,921

At the close of the tables of Expenditure on pages 5, 7, 9, and 11 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments

are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue assigned to them the excess has to be met from their balances, and must be deducted from the total expenditure in order to arrive at the amount which is to be charged against the revenue of the year ; in a year in which they do not spend their full grants the surplus is added to the Provincial balances, and, therefore, must also be added to the expenditure charged against the revenue of the year before the final surplus or deficit of the year can be exhibited.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee). The addition or deduction to be made on account of the fact that the remittances from India to defray the net expenditure in England are not effected at exactly this rate, and that the Government of India is under obligations to receive certain sums and make certain payments at specified rates, is shown under the head of Exchange. In past years there has sometimes been heavy expenditure under this head, but the annual charge or receipt has now become comparatively insignificant.

Two changes have been made in the form of the Accounts with effect from 1906-07, and in the present Return the figures for previous years have been altered in accordance therewith. These changes are as follows :—

- (1) The transactions of District Boards and certain other local bodies are now excluded from the Government accounts. The surplus or deficit of any year is not affected by this change.
- (2) The figures hitherto shown under "Civil Departments—Marine" have included not only the civil charges for Ports and Pilotage (with the corresponding receipts), but also the cost of the Royal Indian Marine and the Indian contribution towards the cost of H.M. Ships in Indian Waters. The latter charges are now shown under the new Military head "Marine," while the former though still shown, as before, in the group "Civil Departments," are described by the new designation, "Ports and Pilotage."

India Office,

10th June 1908.



NET INCOME.

	1896-97.		1897-98.	
	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :				
1. LAND REVENUE - - - - -	15,189,686		16,343,600	
2. FOREST - - - - -	1,151,842		1,156,685	
3. TRIBUTES FROM NATIVE STATES - - -	575,425		562,603	
		16,916,953		18,062,888
(For Details, see Appendix I., pages 14 and 15.)				
II.—OPIUM, Net Receipts - - - -	—	2,610,510	—	1,855,841
(For Details, see Appendix II., pages 18 and 19.)				
III.—TAXATION, Net Receipts :				
1. SALT - - - - -	5,357,029		5,472,825	
2. STAMPS - - - - -	3,147,393		3,189,251	
3. EXCISE - - - - -	3,680,730		3,599,046	
4. PROVINCIAL RATES - - - - -	926,459		921,404	
5. CUSTOMS - - - - -	2,904,256		3,024,356	
6. ASSESSED TAXES - - - - -	1,240,232		1,254,155	
7. REGISTRATION - - - - -	304,717		323,613	
		17,560,816		17,784,650
(For Details, see Appendix III., pages 20 and 21.)				
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or charges :				
1. POST OFFICE - - - - -	96,570		136,377	
2. TELEGRAPH - - - - -	95,508		179,348	
3. RAILWAYS - - - - -	1,152,467		709,313	
4. IRRIGATION - - - - -	64,780		281,427	
		1,025,169		112,161
(For Details, see Appendix IV., pages 28 and 29.)				
V.—MINT, Net Receipts or charges - -	—	63,236	—	62,554
(For Details, see Appendix V., pages 36 and 37.)				
VI.—EXCHANGE, Net Receipt or charge -	—	1,562,439	—	644,157
(For Details, see Appendix VI., page 38.)				
Total Net Revenue - - - -	£	34,563,907	£	37,009,615

NET EXPENDITURE.

	1896-97.		1897-98.	
	£	₹	₹	£
I.—DEBT SERVICES— Net interest payments other than those charged to Railways and Irrigation - - -	—	1,315,114	—	1,618,424
(For Details, see Appendix VII., pages 40 and 41.)				
II.—MILITARY SERVICES— Net Expenditure :				
1. ARMY - - - - -	15,091,485		17,233,297	
2. MARINE - - - - -	334,540		327,025	
3. MILITARY WORKS - - - - -	727,841		740,952	
4. SPECIAL DEFENCES - - - - -	58,370		15,059	
(For Details, see Appendix VIII., pages 44 and 45.)		16,212,236		18,316,333
III.—COLLECTION OF REVENUE - - -	—	4,299,848	—	4,348,584
(For Details, see Appendix IX., pages 48 and 49.)				
IV.—CIVIL SERVICES— Net Expenditure :				
1. CIVIL DEPARTMENTS - - - - -	8,098,219		8,277,422	
(For Details, see Appendix X., pages 52 and 53.)				
2. MISCELLANEOUS CIVIL CHARGES - - -	3,207,598		3,209,826	
(For Details, see Appendix XI., pages 60 and 61.)				
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) - -	1,844,713		1,637,604	
(For Details, see Appendix XII., pages 64 and 65.)		13,150,530		13,124,852
V.—FAMINE RELIEF AND INSURANCE - - -	—	1,355,605	—	3,534,569
(For Details, see Appendix XIII., pages 66 and 67.)				
VI.—PROVINCIAL ADJUSTMENTS:				
Add,—Increase of Provincial Balances by unspent Grants - - - - -	—	—	—	—
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—	632,140	—	359,942
Total Net Expenditure - - -	£	35,701,193	£	40,582,820
Surplus or Deficit - - - - -	£	1,137,286	£	3,573,205

NET INCOME.

	1898-99.		1899-1900.		1900-01.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :						
1. LAND REVENUE - - -	17,525,227		16,423,205		16,736,796	
2. FOREST - - - - -	1,236,910		1,232,685		1,293,452	
3. TRIBUTES FROM NATIVE STATES	579,457		586,501		551,125	
(For Details, see Appendix I., pages 14 and 15.)		19,341,594		18,242,391		18,581,373
II.—OPIUM, Net Receipts -	—	2,230,308	—	2,670,589	—	3,312,663
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts :						
1. SALT - - - - -	5,813,957		5,573,775		5,709,923	
2. STAMPS - - - - -	3,161,672		3,225,920		3,304,786	
3. EXCISE - - - - -	3,772,285		3,800,203		3,882,297	
4. PROVINCIAL RATES - -	971,669		935,619		962,390	
5. CUSTOMS - - - - -	3,127,230		3,058,795		3,274,404	
6. ASSESSED TAXES - - -	1,274,020		1,292,729		1,313,731	
7. REGISTRATION - - - -	293,175		287,164		311,758	
(For Details, see Appendix III., pages 21 to 23.)		18,414,008		18,174,205		18,759,289
IV.—REVENUE DERIVED FROM COMMERCIAL UN- DERTAKINGS, Net Receipts or Charges :						
1. POST OFFICE - - - - -	156,314		155,948		165,161	
2. TELEGRAPH - - - - -	36,115		105,891		113,129	
3. RAILWAYS - - - - -	620,165		75,310		321,192	
4. IRRIGATION - - - - -	179,457		134,589		233,013	
(For Details, see Appendix IV., pages 29 to 31.)		248,279		471,738		832,495
V.—MINT, Net Receipts or Charges.	—	23,713	—	289,183	—	20,116
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge.	—	28,628	—	80,949	—	31,849
(For Details, see Appendix VI., pages 38 and 39.)						
Total Net Revenue -	£	39,742,546	£	39,767,157	£	41,474,087

NET EXPENDITURE.

	1898-99.		1899-1900.		1900-01.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	—	1,316,584	—	1,348,692	—	1,494,397
(For Details, see Appendix VII., pages 40 and 41.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - - -	15,385,042		14,165,743		14,265,524	
2. MARINE - - - -	317,301		408,074		454,815	
3. MILITARY WORKS - -	771,493		801,782		747,187	
4. SPECIAL DEFENCES - -	974		874		6,864	
(For Details, see Appendix VIII., pages 44 and 45.)		16,474,810		15,376,473		15,474,390
III.—COLLECTION OF REVENUE - - -	—	4,247,982	—	4,392,484	—	4,476,055
(For Details, see Appendix IX., pages 48 and 49.)						
IV.—CIVIL SERVICES — Net Expenditure :						
1. CIVIL DEPARTMENTS - -	8,246,028		8,428,932		8,510,306	
(For Details, see Appendix X., pages 53 to 55.)						
2. MISCELLANEOUS CIVIL CHARGES	3,238,012		3,487,106		3,501,029	
(For Details, see Appendix XI., pages 60 and 61.)						
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues)	1,864,176		2,069,485		2,051,539	
(For Details, see Appendix XII., pages 64 and 65.)		13,348,216		13,985,523		14,062,874
V.—FAMINE RELIEF AND INSURANCE - - -	—	787,511	—	2,074,970	—	4,147,177
(For Details, see Appendix XIII., pages 66 and 67.)						
VI.—PROVINCIAL ADJUSTMENTS:						
Add.—Increase of Provincial Balances by unspent Grants -	—	925,833	—	—	—	148,882
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—	—	—	184,686	—	—
Total Net Expenditure -	£	37,100,936	£	36,993,456	£	39,803,775
Surplus or Deficit - -	£	2,641,610	£	2,773,701	£	1,670,312

NET INCOME.

	1901-02.		1902-03.		1903-04.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	17,510,986		17,668,701		18,485,780	
2. FOREST - - - -	1,153,820		1,295,029		1,477,393	
3. TRIBUTES FROM NATIVE STATES	556,980		581,995		410,827	
(For Details, see Appendix I., pages 15 to 17.)		19,221,786		19,545,725		20,374,000
II.—OPIUM, Net Receipts -	—	3,240,068	—	2,846,869	—	3,506,178
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts:						
1. SALT - - - -	5,673,991		5,931,933		4,981,704	
2. STAMPS - - - -	3,409,436		3,434,401		3,538,237	
3. EXCISE - - - -	4,015,493		4,373,833		4,922,175	
4. PROVINCIAL RATES - -	1,036,027		1,018,783		1,021,079	
5. CUSTOMS - - - -	3,734,517		3,829,848		3,839,066	
6. ASSESSED TAXES - -	1,362,227		1,395,736		1,198,816	
7. REGISTRATION - - -	312,081		312,659		326,041	
(For Details, see Appendix III., pages 22 to 25.)		19,543,712		20,297,193		19,827,118
IV. — REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - -	134,462		115,676		138,338	
2. TELEGRAPH - - -	3,922		32,763		59,189	
3. RAILWAYS - - - -	844,651		224,581		853,120	
4. IRRIGATION - - -	169,330		193,394		230,663	
(For Details, see Appendix IV., pages 31 to 33.)		1,152,365		500,888		1,162,932
V.—MINT, Net Receipts or Charges	—	51,340	—	12,776	—	99,181
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - - -	—	25,494	—	31,571	—	58,429
(For Details, see Appendix VI., pages 38 and 39.)						
Total Net Revenue -	£	43,234,765	£	43,209,470	£	45,027,838

NET EXPENDITURE.

	1901-02.		1902-03.		1903-04.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those Charged to Railways and Irrigation - - - -	—	1,165,394	—	971,365	—	809,706
(For Details, see Appendix VII., pages 41 to 43.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - - -	14,786,342		16,221,402		16,775,780	
2. MARINE - - - -	460,810		354,843		348,418	
3. MILITARY WORKS - -	917,140		1,058,368		989,571	
4. SPECIAL DEFENCES - -	—		—		27,054	
(For Details, see Appendix VIII., pages 45 to 47.)		16,164,292		17,634,613		18,140,823
III.—COLLECTION OF REVENUE - - - -	—	4,516,796	—	4,640,825	—	4,876,204
(For Details, see Appendix IX., pages 49 to 51.)						
IV.—CIVIL SERVICES — Net Expenditure :						
1. CIVIL DEPARTMENTS - - (For Details, see Appendix X., pages 55 to 57.)	8,630,990		9,178,739		9,149,849	
2. MISCELLANEOUS CIVIL CHARGES (For Details, see Appendix XI., pages 61 to 63.)	3,607,027		4,070,943		3,878,954	
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) -	2,324,150		2,837,800		3,155,058	
(For Details, see Appendix XII., pages 64 and 65.)		14,562,167		16,087,482		16,183,861
V.—FAMINE RELIEF AND INSURANCE - - - -	—	884,061	—	983,090	—	905,680
(For Details, see Appendix XIII., pages 67 to 69.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add,—Increase of Provincial Balances by unspent Grants	—	990,428	—		—	1,114,221
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—	—	—	175,899	—	—
Total Net Expenditure -	£	38,283,138	£	40,141,476	£	42,030,495
Surplus or Deficit - -	£	4,951,627	£	3,067,994	£	2,997,343

NET INCOME.

	1904-05.		1905-06.		1906-07.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :						
1. LAND REVENUE - - -	18,198,606		18,102,520		19,066,832	
2. FOREST - - -	1,599,162		1,775,124		1,763,627	
3. TRIBUTES FROM NATIVE STATES	421,303		396,867		400,756	
(For Details, see Appendix I., pages 16 and 17.)		20,219,071		20,274,511		21,231,215
II.—OPIUM, Net Receipts -	—	4,050,999	—	3,572,944	—	3,743,773
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts :						
1. SALT - - - -	5,093,466		4,109,939		4,095,173	
2. STAMPS - - - -	3,697,102		3,876,326		3,985,706	
3. EXCISE - - - -	5,295,863		5,621,059		5,835,462	
4. PROVINCIAL RATES - -	1,035,889		951,661		514,785	
5. CUSTOMS - - - -	4,267,031		4,258,366		4,232,499	
6. ASSESSED TAXES - - -	1,262,521		1,314,678		1,416,327	
7. REGISTRATION - - - -	337,921		361,135		378,891	
(For Details, see Appendix III., pages 25 to 27.)		20,989,793		20,493,164		20,458,843
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :						
1. POST OFFICE - - - -	91,651		109,964		148,213	
2. TELEGRAPH - - - -	4,345		166,635		173,199	
3. RAILWAYS - - - -	2,097,589		1,993,826		2,307,673	
4. IRRIGATION - - - -	283,344		125,995		796,156	
(For Details, see Appendix IV., pages 33 to 35.)		2,468,239		2,063,150		3,078,843
V.—MINT, Net Receipts or Charges - - -	—	88,533	—	201,104	—	252,600
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - -	—	94,065	—	82,870	—	190,022
(For Details, see Appendix VI., page 39.)						
Total Net Revenue - - -		£ 47,910,700		£ 46,687,743		£ 48,955,296

NET EXPENDITURE.

	1904-05.		1905-06.		1906-07.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation	—	805,818	—	474,298	—	943,691
(For Details, <i>see</i> Appendix VII., pages 42 and 43.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY	19,214,763		18,077,434		18,440,276	
2. MARINE	416,998		407,300		515,210	
3. MILITARY WORKS	936,137		1,045,599		1,076,516	
4. SPECIAL DEFENCES	128,295		146,306		138,358	
	20,696,193		19,676,639		20,170,360	
(For Details, <i>see</i> Appendix VIII., pages 46 and 47.)						
III.—COLLECTION OF REVENUE	—	5,138,898	—	5,399,639	—	5,556,014
(For Details, <i>see</i> Appendix IX., pages 50 and 51.)						
IV.—CIVIL SERVICES, Net Expenditure :						
1. CIVIL DEPARTMENTS	9,532,144		10,473,493		11,545,529	
(For Details, <i>see</i> Appendix X., pages 57 to 59.)						
2. MISCELLANEOUS CIVIL CHARGES	3,825,364		3,843,285		3,756,653	
(For Details, <i>see</i> Appendix XI., pages 62 and 63.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues	3,266,337		3,944,127		4,071,689	
(For Details, <i>see</i> Appendix XII., pages 64 and 65.)						
	16,623,845		18,260,905		19,373,871	
V.—FAMINE RELIEF AND INSURANCE	—	1,000,009	—	1,000,930	—	1,009,743
(For Details, <i>see</i> Appendix XIII., pages 68 and 69.)						
VI.—PROVINCIAL ADJUSTMENTS :						
<i>Add.</i> —Increase of Provincial Balances by unspent Grants	—	189,860	—	—	—	312,242
<i>Deduct.</i> —Portion of Provincial Expenditure defrayed from Provincial Balances	—	—	—	216,896	—	—
Total Net Expenditure	£ 44,454,623		£ 44,595,515		£ 47,365,921	
Surplus or Deficit	£ 3,456,077		£ 2,092,228		£ 1,589,375	

APPENDICES.

REVENUE :—

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APPENDIX I.

LAND REVENUE, &c.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
LAND REVENUE :—RECEIPTS - - -	239,437,375	15,962,492	£	£ 15,962,492	£
<i>Deduct—</i>					
<i>Assignments and Compensations - - -</i>	11,022,590	734,839			
<i>Refunds - - - - -</i>	569,510	37,967			
<i>Total - - - - -</i>	11,592,100	772,806		772,806	
NET RECEIPTS - - - - -	—	—	—	—	15,189,686
FOREST :—RECEIPTS - - - - -	17,388,690	1,155,913		1,155,913	
<i>Deduct—</i>					
<i>Refunds - - - - -</i>	61,060	4,071		4,071	
NET RECEIPTS - - - - -	—	—	—	—	1,151,842
TRIBUTES FROM NATIVE STATES - - -	9,017,530	601,168		601,168	
<i>Deduct—</i>					
<i>Assignments and Compensations - - -</i>	386,140	25,743			
<i>Refunds - - - - -</i>	—	—			
<i>Total - - - - -</i>	386,140	25,743		25,743	
NET RECEIPTS - - - - -	—	—	—	—	575,425
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 6) - - -	—	—	—	—	16,916,953

LAND REVENUE, &c.	1899-00.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
LAND REVENUE :—RECEIPTS - - -	257,750,010	£ 17,183,334	£	£ 17,183,334	£
<i>Deduct—</i>					
<i>Assignments and Compensations - - -</i>	10,914,626	727,641			
<i>Refunds - - - - -</i>	487,324	32,488			
<i>Total - - - - -</i>	11,401,950	760,129		760,129	
NET RECEIPTS - - - - -	—	—	—	—	16,423,205
FOREST :—RECEIPTS - - - - -	18,531,380	1,235,425		1,235,425	
<i>Deduct—</i>					
<i>Refunds - - - - -</i>	41,095	2,740		2,740	
NET RECEIPTS - - - - -	—	—	—	—	1,232,685
TRIBUTES FROM NATIVE STATES - - -	9,225,416	615,028		615,028	
<i>Deduct—</i>					
<i>Assignments and Compensations - - -</i>	421,301	28,087			
<i>Refunds - - - - -</i>	6,600	440			
<i>Total - - - - -</i>	427,901	28,527		28,527	
NET RECEIPTS - - - - -	—	—	—	—	586,501
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 8) - - -	—	—	—	—	18,242,391

APPENDIX I.

1897-98.					1898-99.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
256,504,991	£ 17,100,333	£	£ 17,100,333	£	274,255,973	£ 18,283,731	£	£ 18,283,731	£
10,777,420	718,495				10,785,961	719,065			
573,570	38,238				591,578	39,439			
11,350,990	756,733		756,733		11,377,539	758,504		758,504	
—	—	—	—	16,343,600	—	—	—	—	17,525,227
17,395,140	1,159,676		1,159,676		18,598,674	1,239,912		1,239,912	
44,870	2,991		2,991		45,030	3,002		3,002	
—	—	—	—	1,156,685	—	—	—	—	1,236,910
8,840,290	589,352		589,352		9,097,013	606,468		606,468	
397,240	26,482				374,270	24,951			
4,000	267				30,900	2,060			
401,240	26,749		26,749		405,170	27,011		27,011	
—	—	—	—	562,603	—	—	—	—	579,457
—	—	—	—	18,062,888	—	—	—	—	19,341,594

1900-01.					1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
262,264,530	£ 17,484,302	£	£ 17,484,302	£	273,980,429	£ 18,265,362	£	£ 18,265,362	£
10,751,017	716,735				10,698,913	713,261			
491,560	30,771				616,731	41,115			
11,212,577	747,506		747,506		11,315,644	754,376		754,376	
—	—	—	—	16,736,796	—	—	—	—	17,510,986
19,467,911	1,297,863		1,297,863		17,360,322	1,157,355		1,157,355	
66,165	4,411		4,411		53,026	3,535		3,535	
—	—	—	—	1,293,452	—	—	—	—	1,153,820
8,667,349	577,823		577,823		8,753,174	583,545		583,545	
388,627	25,908				391,946	26,130			
11,845	790				6,516	435			
400,472	26,698		26,698		398,462	26,565		26,565	
—	—	—	—	551,125	—	—	—	—	556,980
—	—	—	—	18,581,373	—	—	—	—	19,221,786

APPENDIX I.—continued.

LAND REVENUE, &c.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
LAND REVENUE :—RECEIPTS - - - -	276,238,399	18,415,893	£	18,415,893	£
Deduct—					
Assignments and Compensations - - -	10,573,003	704,867			
Refunds - - - - -	634,882	42,325			
Total - - - - -	11,207,885	747,192		747,192	
NET RECEIPTS - - - -	—	—	—	—	17,668,701
FOREST :—RECEIPTS - - - - -	19,471,540	1,298,103		1,298,103	
Deduct—					
Refunds - - - - -	46,117	3,074		3,074	
NET RECEIPTS - - - -	—	—	—	—	1,295,029
TRIBUTES FROM NATIVE STATES - - - -	9,205,728	613,715		613,715	
Deduct—					
Assignments and Compensations - - -	397,184	26,479			
Refunds - - - - -	78,608	5,241			
Total - - - - -	475,792	31,720		31,720	
NET RECEIPTS - - - -	—	—	—	—	581,995
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 8 and 10) - - -	—	—	—	—	19,545,725

LAND REVENUE, &c.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
LAND REVENUE :—RECEIPTS - - - -	282,539,791	18,835,986	£	18,835,986	£
Deduct—					
Assignments and Compensations - - -	10,416,539	694,436		694,436	
Refunds - - - - -	585,439	39,030		39,030	
Total - - - - -	11,001,978	733,466		733,466	
NET RECEIPTS - - - -	—	—	—	—	18,102,520
FOREST :—RECEIPTS - - - - -	26,674,593	1,778,306	1,260	1,779,566	
Deduct—					
Refunds - - - - -	66,634	4,442	—	4,442	
NET RECEIPTS - - - -	—	—	1,260	—	1,775,124
TRIBUTES FROM NATIVE STATES - - - -	8,961,451	597,430		597,430	
Deduct—					
Assignments and Compensations - - -	2,921,893	194,793		194,793	
Refunds - - - - -	86,550	5,770		5,770	
Total - - - - -	3,008,443	200,563		200,563	
NET RECEIPTS - - - -	—	—	—	—	396,867
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 10) - - -	—	—	—	—	20,274,511

APPENDIX I.—continued.

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET	INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
288,171,447	19,211,430	£	19,211,430	£	283,906,255	18,927,083	£	18,927,083	£
10,373,471	691,565		691,565		10,287,427	685,828		685,828	
511,280	34,085		34,085		639,726	42,649		42,649	
10,884,751	725,650		725,650		10,927,153	728,477		728,477	
—	—	—	—	18,485,780	—	—	—	—	18,198,606
22,216,747	1,481,116		1,481,116		24,029,950	1,601,997		1,601,997	
55,844	3,723		3,723		42,527	2,835		2,835	
—	—	—	—	1,477,393	—	—	—	—	1,599,162
9,136,285	609,086		609,086		9,507,654	633,844		633,844	
2,898,881	193,259		193,259		3,139,675	209,312		209,312	
75,002	5,000		5,000		48,434	3,229		3,229	
2,973,883	198,259		198,259		3,188,109	212,541		212,541	
—	—	—	—	410,827	—	—	—	—	421,303
—	—	—	—	20,874,000	—	—	—	—	20,219,071

1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
296,906,851	19,793,791	£	19,793,791	£
10,324,377	688,292		688,292	
580,005	38,667		38,667	
10,904,382	726,959		726,959	
—	—	—	—	19,066,832
26,499,020	1,766,601	2,310	1,768,911	
79,254	5,284		5,284	
—	—	2,310	—	1,763,627
9,014,790	600,286		600,986	
2,955,230	197,015		197,015	
48,224	3,215		3,215	
3,003,454	200,230		200,230	
—	—	—	—	400,756
—	—	—	—	21,231,215

APPENDIX II.

1896-97.					
OPIUM.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 =1l.	Sterling.		
	₹	£	£	£	£
RECEIPTS - - - - -	61,092,380	4,272,825	—	4,272,825	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manufacture</i>	24,852,270	1,656,818	882	1,657,700	
<i>Assignments and Compensations - - -</i>	50,820	3,381	—	3,388	
<i>Refunds - - - - -</i>	18,400	1,227	—	1,227	
<i>Total deductions - - - - -</i>	24,921,490	1,661,433	882	1,662,315	
NET RECEIPTS (shown on pages 4 and 6) -	—	—	—	—	2,610,510

1899-1900.					
	Rupees.	£	£		
	₹	£	£	£	£
RECEIPTS - - - - -	66,029,741	4,401,982	—	4,401,982	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manufacture</i>	25,877,224	1,725,148	2,006	1,727,154	
<i>Assignments and Compensations - - -</i>	50,215	3,348	—	3,348	
<i>Refunds - - - - -</i>	13,366	891	—	891	
<i>Total deductions - - - - -</i>	25,940,805	1,729,387	2,006	1,731,393	
NET RECEIPTS (shown on pages 6 and 8) -	—	—	—	—	2,670,589

1902-03.					
	Rupees.	£	£		
	₹	£	£	£	£
RECEIPTS	67,476,576	4,498,438	—	4,498,438	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manufacture</i>	24,660,553	1,644,037	4,446	1,648,483	
<i>Assignments and Compensations - . . .</i>	45,343	3,023	—	3,023	
<i>Refunds</i>	939	63	—	63	
<i>Total deductions</i>	24,706,835	1,647,123	4,446	1,651,569	
NET RECEIPTS (shown on pages 8 and 10) -	—	—	—	—	2,846,869

1905-06.					
	Rupees.	£	£		
	₹	£	£	£	£
RECEIPTS	82,031,694	5,468,780	—	5,468,780	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manufacture</i>	28,360,201	1,890,680	1,761	1,892,441	
<i>Assignments and Compensations - - -</i>	50,699	3,380	—	3,380	
<i>Refunds - - - - -</i>	227	15	—	15	
<i>Total deductions - - - - -</i>	28,411,127	1,894,075	1,761	1,895,836	
NET RECEIPTS (shown on page 10) -	—	—	—	—	3,572,944

APPENDIX II.

1897-98.					1898-99.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.	Sterling.			Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
51,797,720	3,453,181	—	3,453,181	£	57,253,305	3,816,887	—	3,816,887	£
23,862,210	1,590,814	1,853	1,592,667		23,709,692	1,580,646	1,545	1,582,191	
50,990	3,399	—	3,399		50,870	3,391	—	3,391	
19,110	1,274	—	1,274		14,950	997	—	997	
23,932,310	1,595,487	1,853	1,597,340		23,775,512	1,585,034	1,545	1,586,579	
—	—	—	—	1,855,841	—	—	—	—	2,230,308

1900-01.					1901-02.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
76,533,633	5,102,242	—	5,102,242	£	72,780,334	4,852,022	—	4,852,022	£
26,761,559	1,784,104	1,771	1,785,875		24,101,324	1,606,755	1,935	1,608,690	
51,148	3,410	—	3,410		44,410	2,961	—	2,961	
4,415	294	—	294		4,543	303	—	303	
26,817,122	1,789,808	1,771	1,789,579		24,150,277	1,610,019	1,935	1,611,954	
—	—	—	—	3,312,663	—	—	—	—	3,240,068

1903-04.					1904-05.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
86,040,675	5,736,045	—	5,736,045	£	90,322,191	6,021,499	—	6,021,499	£
33,332,160	2,222,144	3,600	2,225,744		29,471,634	1,964,775	2,310	1,967,085	
60,386	4,026	—	4,026		50,639	3,376	—	3,376	
1,452	97	—	97		586	39	—	39	
33,393,998	2,226,267	3,600	2,229,867		29,522,859	1,968,190	2,310	1,970,500	
—	—	—	—	3,506,178	—	—	—	—	4,050,999

1906-07.									
Rupees.	£	£	£	£					
84,907,922	5,660,528	—	5,660,528	£					
28,674,217	1,911,615	1,677	1,913,292						
51,437	3,429	—	3,429						
510	34	—	34						
28,726,164	1,915,078	1,677	1,916,755						
—	—	—	—	3,743,773					

APPENDIX III.

TAXATION.	1896-97.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
SALT :—RECEIPTS - - - - -	84,217,650	5,614,470	£	£ 5,614,470	£
<i>Deduct—</i>					
<i>Assignments and Compensations - - - - -</i>	3,544,220	236,281			
<i>Refunds - - - - -</i>	317,400	21,160			
<i>Total - - - - -</i>	3,861,620	257,441		257,441	
NET RECEIPTS - - - - -	-	-	-	-	5,357,029
STAMPS :—RECEIPTS - - - - -	47,777,420	3,185,162		3,185,162	
<i>Deduct—</i>					
<i>Refunds - - - - -</i>	566,530	37,769		37,769	
NET RECEIPTS - - - - -	-	-	-	-	3,147,393
EXCISE :—RECEIPTS - - - - -	56,141,999	3,742,800		3,742,800	
<i>Deduct—</i>					
<i>Assignments and Compensations - - - - -</i>	614,168	40,945			
<i>Refunds - - - - -</i>	316,870	21,125			
<i>Total - - - - -</i>	931,038	62,070		62,070	
NET RECEIPTS - - - - -	-	-	-	-	3,680,730
PROVINCIAL RATES :—RECEIPTS - - - - -	13,922,686	928,179		928,179	
<i>Deduct—</i>					
<i>Refunds - - - - -</i>	25,798	1,720		1,720	
NET RECEIPTS - - - - -	-	-	-	-	926,459
CUSTOMS :—RECEIPTS - - - - -	44,914,770			2,994,318	
<i>Deduct—</i>					
<i>Assignments and Compensations - - - - -</i>	157,900	10,527			
<i>Refunds and Drawbacks - - - - -</i>	1,193,030	79,535			
<i>Total - - - - -</i>	1,350,930	90,062		90,062	
NET RECEIPTS - - - - -	-	-	-	-	2,904,256
ASSESSED TAXES :—RECEIPTS - - - - -	18,728,090	1,248,539		1,248,539	
<i>Deduct—</i>					
<i>Refunds - - - - -</i>	124,610	8,307		8,307	
NET RECEIPTS - - - - -	-	-	-	-	1,240,232
REGISTRATION :—RECEIPTS - - - - -	4,582,710	305,514		305,514	
<i>Deduct—</i>					
<i>Refunds - - - - -</i>	11,960	797		797	
NET RECEIPTS - - - - -	-	-	-	-	304,717
TOTAL GROSS RECEIPTS FROM TAXATION -	270,284,725	18,018,982		18,018,982	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	4,316,288	287,753			
REFUNDS AND DRAWBACKS -	2,556,198	170,413			
TOTAL - - - - -	6,872,486	458,166		458,166	
TOTAL NET RECEIPTS (shown on pages 4 and 6)	-	-	-	-	17,560,816

APPENDIX III.

1897-98.					1898-99.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
85,942,250	£ 5,729,483	£	£ 5,729,483	£	90,998,713	£ 6,066,581	£	£ 6,066,581	•
3,562,860 287,010	237,524 19,134				3,409,840 379,520	227,323 25,301			
3,849,870	256,658		256,658		3,789,360	252,624		252,624	
—	—	—	—	5,472,825	—	—	—	—	5,813,957
48,370,430	3,224,695		3,224,695		47,976,496	3,198,433		3,198,433	
531,660	35,444		35,444		551,410	36,761		36,761	
—	—	—	—	3,189,251	—	—	—	—	3,161,672
54,894,450	3,659,630		3,659,630		57,434,226	3,828,948		3,828,948	
598,618 310,130	39,908 20,676				561,808 288,140	37,454 19,209			
908,748	60,584		60,584		849,948	56,663		56,663	
—	—	—	—	3,599,046	—	—	—	—	3,772,285
13,849,954	923,331		923,331		14,622,142	974,810		974,810	
28,903	1,927		1,927		47,112	3,141		3,141	
—	—	—	—	921,404	—	—	—	—	971,669
46,412,950	3,094,197		3,094,197		48,021,619	3,201,441		3,201,441	
185,400 862,220	12,360 57,481				173,600 939,568	11,573 62,638			
1,047,620	69,841		69,841		1,113,168	74,211		74,211	
—	—	—	—	3,024,356	—	—	—	—	3,127,230
18,954,650	1,263,643		1,263,643		19,221,914	1,281,461		1,281,461	
142,320	9,488		9,488		111,610	7,441		7,441	
—	—	—	—	1,254,155	—	—	—	—	1,274,020
4,865,440	324,363		324,663		4,411,758	294,117		294,117	
11,250	750		750		14,140	942		942	
—	—	—	—	323,613	—	—	—	—	293,175
273,290,124	18,219,342		18,219,342		282,686,868	18,845,791		18,845,791	
4,346,878 2,173,493	289,792 144,900				4,145,248 2,331,500	276,350 155,433			
6,520,371	434,692		434,692		6,476,748	431,783		431,783	
—	—	—	—	17,784,650	—	—	—	—	18,414,008

APPENDIX III.—continued.

1899-1900.					
TAXATION.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
SALT :—RECEIPTS	87,756,944	5,850,463	£	5,850,463	£
Deduct—					
Assignments and Compensations	3,854,656	256,977			
Refunds	295,673	19,711			
Total	4,150,329	276,688		276,688	
NET RECEIPTS	—	—	—	—	5,573,775
STAMPS :—RECEIPTS	48,982,151	3,265,476		3,265,476	
Deduct—					
Refunds	593,335	39,556		39,556	
NET RECEIPTS	—	—	—	—	3,225,920
EXCISE :—RECEIPTS	57,896,125	3,859,942		3,859,942	
Deduct—					
Assignments and Compensations	602,148	40,143			
Refunds	293,938	19,596			
Total	896,086	59,739		59,739	
NET RECEIPTS	—	—	—	—	3,800,203
PROVINCIAL RATES :—RECEIPTS	14,050,503	936,700		936,700	
Deduct—					
Refunds	16,224	1,081		1,081	
NET RECEIPTS	—	—	—	—	935,619
CUSTOMS :—RECEIPTS	47,006,862	3,133,791		3,133,791	
Deduct—					
Assignments and Compensations	177,489	11,832			
Refunds and Drawbacks	947,463	63,164			
Total	1,124,952	74,996		74,996	
NET RECEIPTS	—	—	—	—	3,058,795
ASSESSED TAXES :—RECEIPTS	19,504,416	1,300,295		1,300,295	
Deduct—					
Refunds	113,484	7,566		7,566	
NET RECEIPTS	—	—	—	—	1,292,729
REGISTRATION RECEIPTS	4,321,330	288,089		288,089	
Deduct—					
Refunds	13,872	925		925	
NET RECEIPTS	—	—	—	—	287,164
TOTAL GROSS RECEIPTS FROM TAXATION	279,521,331	18,634,756		18,634,756	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	4,634,293	308,952			
REFUNDS AND DRAWBACKS	2,273,989	151,599			
TOTAL	6,908,282	460,551		460,551	
TOTAL NET RECEIPTS (shown on pages 6 and 8)	—	—	—	—	18,174,205

APPENDIX III.—continued.

1900-01.					1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.	Sterling.			Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
89,505,516	5,967,034	£	5,967,034	£	89,089,644	5,939,310	£	5,939,310	£
3,547,702 308,973	236,513 20,598				3,577,612 402,170	238,508 26,811			
3,856,675	257,111		257,111		3,979,782	265,319		265,319	
—	—	—	—	5,709,923	—	—	—	—	5,673,991
50,144,217	3,312,948		3,312,948		51,696,083	3,446,406		3,446,406	
572,437	38,162		38,162		554,550	36,970		36,970	
—	—	—	—	3,304,786	—	—	—	—	3,409,436
59,058,032	3,937,202		3,937,202		61,150,214	4,076,681		4,076,681	
572,421 251,149	38,162 16,743				697,470 221,350	46,498 14,750			
823,570	54,905		54,905		918,720	61,248		61,248	
—	—	—	—	3,882,297	—	—	—	—	4,015,433
14,448,953	963,264		963,264		15,576,990	1,038,466		1,038,466	
13,113	874		874		36,576	2,439		2,439	
—	—	—	—	962,390	—	—	—	—	1,036,027
50,573,957	3,371,597		3,371,597		57,495,288	3,833,019		3,833,019	
173,113 1,284,774	11,541 85,652				174,679 1,302,850	11,645 86,857			
1,457,887	97,193		97,193		1,477,529	98,502		98,502	
—	—	—	—	3,274,404	—	—	—	—	3,734,517
19,831,402	1,322,094		1,322,094		20,539,654	1,369,310		1,369,310	
125,438	8,363		8,363		106,249	7,083		7,083	
—	—	—	—	1,313,731	—	—	—	—	1,362,227
4,688,373	312,558		312,558		4,694,179	312,945		312,945	
11,998	800		800		12,954	864		864	
—	—	—	—	311,758	—	—	—	—	312,081
288,250,450	19,216,697		19,216,697		300,242,052	20,016,137		20,016,137	
4,293,236 2,567,882	286,216 171,192				4,449,761 2,636,599	296,651 175,774			
6,861,118	457,408		457,408		7,086,360	472,425		472,425	
—	—	—	—	18,759,289	—	—	—	—	19,543,712

APPENDIX III.--continued.

TAXATION.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
SALT :--RECEIPTS	92,766,069	6,184,405	£	£	£
<i>Deduct—</i>					
<i>Assignments and Compensations</i>	3,500,907	233,394			
<i>Refunds</i>	286,165	19,078			
<i>Total</i>	3,787,072	252,472		252,472	
NET RECEIPTS	—	—	—	—	5,931,933
STAMPS :--RECEIPTS	52,105,667	3,473,711		3,473,711	
<i>Deduct—</i>					
<i>Refunds</i>	589,640	39,310		39,310	
NET RECEIPTS	—	—	—	—	3,434,401
EXCISE :--RECEIPTS	66,399,629	4,426,642		4,426,642	
<i>Deduct—</i>					
<i>Assignments and Compensations</i>	563,339	37,556			
<i>Refunds</i>	228,799	15,253			
<i>Total</i>	792,138	52,809		52,809	
NET RECEIPTS	—	—	—	—	4,373,833
PROVINCIAL RATES :--RECEIPTS	15,307,237	1,020,482		1,020,482	
<i>Deduct—</i>					
<i>Refunds</i>	25,483	1,699		1,699	
NET RECEIPTS	—	—	—	—	1,018,783
CUSTOMS :--RECEIPTS	59,664,538	3,977,636		3,977,636	
<i>Deduct—</i>					
<i>Assignments and Compensations</i>	179,716	11,981			
<i>Refunds and Drawbacks</i>	2,037,113	135,807			
<i>Total</i>	2,216,829	147,788		147,788	
NET RECEIPTS	—	—	—	—	3,829,848
ASSESSED TAXES :--RECEIPTS	21,052,389	1,403,492		1,403,492	
<i>Deduct—</i>					
<i>Refunds</i>	116,340	7,756		7,756	
NET RECEIPTS	—	—	—	—	1,395,736
REGISTRATION :--RECEIPTS	4,703,801	313,587		313,587	
<i>Deduct—</i>					
<i>Refunds</i>	13,926	928		928	
NET RECEIPTS	—	—	—	—	312,659
TOTAL GROSS RECEIPTS FROM TAXATION	311,999,330	20,799,955		20,799,955	
<i>DEDUCT—</i>					
<i>ASSIGNMENTS AND COMPENSATIONS</i>	4,243,962	282,931			
<i>REFUNDS AND DRAWBACKS</i>	3,297,466	219,831			
<i>TOTAL</i>	7,541,428	502,762		502,762	
TOTAL NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	20,297,193

APPENDIX III.—continued.

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
78,756,973	5,250,465	£	5,250,465	£	80,321,520	5,351,768	£	5,351,768	£
3,574,528	238,302				3,621,151	241,610			
456,891	30,459				295,374	19,692			
4,031,419	268,761		268,761		3,919,525	261,302		261,302	
—	—	—	—	1,981,704	—	—	—	—	5,093,466
53,703,699	3,580,247		3,580,247		56,075,436	3,738,362		3,738,362	
630,153	42,010		42,010		618,906	41,260		41,260	
—	—	—	—	3,538,237	—	—	—	—	3,697,102
74,701,446	4,980,096		4,980,096		80,301,368	5,353,425		5,353,425	
594,934	39,662				561,450	37,430			
273,881	18,259				301,984	20,132			
868,815	57,921		57,921		863,434	57,562		57,562	
—	—	—	—	4,922,175	—	—	—	—	5,295,863
15,323,319	1,021,890		1,021,890		15,549,795	1,036,653		1,036,653	
12,169	811		811		11,459	764		764	
—	—	—	—	1,021,079	—	—	—	—	1,035,889
59,491,470	3,966,298		3,966,298		65,426,562	4,361,771		4,361,771	
176,367	11,758				175,202	11,681			
1,732,108	115,474				1,245,881	83,059			
1,908,475	127,232		127,232		1,421,083	94,740		94,740	
—	—	—	—	3,839,066	—	—	—	—	4,267,031
18,192,669	1,206,845		1,206,845		19,038,380	1,269,225		1,269,225	
120,441	8,029		8,029		100,563	6,704		6,704	
—	—	—	—	1,198,816	—	—	—	—	1,262,521
4,903,536	326,902		326,902		5,080,345	338,690		338,690	
12,915	861		861		11,536	769		769	
—	—	—	—	326,041	—	—	—	—	337,921
304,991,142	20,332,743		20,332,743		321,793,406	21,452,894		21,452,894	
4,345,829	289,722				4,360,803	290,721			
3,238,558	215,903				2,585,703	172,380			
7,584,387	505,625		505,625		6,946,506	463,101		463,101	
—	—	—	—	19,827,118	—	—	—	—	20,989,793

APPENDIX III.—continued.

1905-06.					
TAXATION.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	₹	₹	£	₹	₹
SALT :—RECEIPTS	65,646,143	4,376,410		4,376,410	
Deduct—					
Assignments and Compensations	3,695,783	246,385			
Refunds	301,286	20,086			
Total	3,997,069	266,471		266,471	
NET RECEIPTS	—	—	—	—	4,109,939
STAMPS :—RECEIPTS	58,895,457	3,926,364		3,926,364	
Deduct—					
Refunds	750,563	50,038		50,038	
NET RECEIPTS	—	—	—	—	3,876,326
EXCISE :—RECEIPTS	85,317,309	5,687,820		5,687,820	
Deduct—					
Assignments and Compensations	670,621	44,708			
Refunds	330,798	22,053			
Total	1,001,419	66,761		66,761	
NET RECEIPTS	—	—	—	—	5,621,059
PROVINCIAL RATES :—RECEIPTS	14,304,951	953,664		953,664	
Deduct—					
Refunds	30,053	2,003		2,003	
NET RECEIPTS	—	—	—	—	951,661
CUSTOMS :—RECEIPTS	65,220,264	4,348,017		4,348,017	
Deduct—					
Assignments and Compensations	210,638	14,043			
Refunds and Drawbacks	1,134,118	75,608			
Total	1,344,756	89,651		89,651	
NET RECEIPTS	—	—	—	—	4,258,366
ASSESSED TAXES :—RECEIPTS	19,820,899	1,321,393		1,321,393	
Deduct—					
Refunds	100,721	6,715		6,715	
NET RECEIPTS	—	—	—	—	1,314,678
REGISTRATION :—RECEIPTS	5,429,376	361,959		361,959	
Deduct—					
Refunds	12,364	824		824	
NET RECEIPTS	—	—	—	—	361,135
TOTAL GROSS RECEIPTS FROM TAXATION	314,634,399	20,975,627		20,975,627	
DEDUCT					
ASSIGNMENTS AND COMPENSATIONS	4,577,042	305,136			
REFUNDS AND DRAWBACKS	2,659,903	177,327			
TOTAL	7,236,945	482,463		482,463	
TOTAL NET RECEIPTS (shown on page 10)	—	—	—	—	20,493,164

APPENDIX III.—continued.

1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
65,440,591	4,362,706	£	4,362,706	£
3,759,035	250,602			
253,974	16,931			
4,013,009	267,533		267,533	
—	—	—	—	4,095,173
60,448,615	4,029,908		4,029,908	
663,034	44,202		44,202	
—	—	—	—	3,985,706
88,473,289	5,898,219		5,898,219	
642,787	42,853			
298,558	19,904			
941,345	62,757		62,757	
—	—	—	—	5,835,462
7,750,070	516,671		516,671	
28,285	1,886		1,886	
—	—	—	—	514,785
65,275,384	4,351,692		4,351,692	
213,942	14,263			
1,573,953	104,930			
1,787,895	119,193		119,193	
—	—	—	—	4,232,499
21,356,809	1,423,787		1,423,787	
111,901	7,460		7,460	
—	—	—	—	1,416,327
5,696,031	379,736		379,736	
12,673	845		845	
—	—	—	—	378,891
314,440,789	20,962,719		20,962,719	
4,615,764	307,718			
2,942,378	196,158			
7,558,142	503,876		503,876	
—	—	—	—	20,458,843

APPENDIX IV.

1896-97.					
REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		INDIA.		ENGLAND.	NET REVENUE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	
				TOTAL.	
1. POST OFFICE :					
Receipts -	17,781,058	1,185,404	£	£ 185,404	£
Deduct,—Charges -	14,660,728	977,382	111,452	1,088,834	
NET RECEIPTS (or Charges) -	3,120,330	208,022	111,452	96,570	96,570
2. TELEGRAPH :					
Receipts -	10,651,810	710,121	3,819	713,940	
Deduct,—Charges -	7,494,040	499,603	118,829	618,432	
NET RECEIPTS (or Charges) -	3,157,770	210,518	115,010	95,508	95,508
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts -	176,392,220	11,759,481	230	11,759,711	
Working Expenses -	88,195,530	5,879,702	—	5,879,702	
NET TRAFFIC RECEIPTS -	88,196,690	5,879,779	230	5,880,009	
Guaranteed Railways: Net Traffic Receipts -	26,341,640	1,756,109	—	1,756,109	
Subsidised Companies: Repayment of Advances of Interest -	240,520	16,035	—	16,035	
TOTAL -	114,778,850	7,651,923	230	7,652,153	
Charges :					
State Railways :					
Interest and Annuities* -	38,885,490	2,592,366	3,629,600	6,221,966	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. -	4,836,100	322,407	2,160,967	2,483,374	
Subsidised Companies: Land, &c. -	850,200	56,680	—	56,680	
Miscellaneous: Surreys and Central Establish- ments -	639,010	42,600	—	42,600	
TOTAL -	45,210,800	3,014,053	5,790,567	8,804,620	
TOTAL NET RECEIPTS (or Charges) -	69,568,050	4,637,870	5,790,337	1,152,467	1,152,467
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts -	20,679,610	1,378,641	—	1,378,641	
Working Expenses -	8,711,800	580,787	—	580,787	
Portion of Land Revenue due to Irrigation -	11,967,810	797,854	—	797,854	
	8,718,080	581,205	—	581,205	
Interest on Debt -	20,685,890	1,379,059	—	1,379,059	
	12,534,790	835,652	—	835,652	
NET RECEIPTS FROM MAJOR WORKS	8,151,100	543,407	—	543,407	
Minor Works and Navigation :					
Receipts -	2,016,220	134,415	—	134,415	
Charges -	11,115,120	741,008	1,594	742,602	
Net Charges FOR MINOR WORKS -	9,098,900	606,593	1,594	608,187	
TOTAL NET RECEIPTS (or Charges) -	947,800	63,186	1,594	64,780	64,780
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 6) -	74,898,350	4,993,224	6,018,393	1,025,169	1,025,169

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation :—

	1896-97.	1897-98.	1898-99.
	£	£	£
East Indian Railway -	129,702	135,339	141,221
Eastern Bengal Railway -	13,293	13,810	14,347
Scinde, Punjab, and Delhi Railway -	53,057	55,105	57,233
TOTAL -	196,052	204,254	212,801

APPENDIX IV.

1897-98.					1898-99.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
18,735,951 15,082,819	£ 1,249,063 1,005,521	£ — 107,165	£ 1,249,063 1,112,686	136,377	19,078,455 15,068,555	£ 1,271,897 1,004,570	£ — 111,013	£ 1,271,897 1,115,583	156,314
3,653,132	243,452	107,165	136,377		4,009,900	267,327	111,013	156,314	
13,028,230 7,679,710	868,549 511,981	4,163 181,383	872,712 693,364		10,695,792 7,831,225	713,119 522,082	7,117 162,339	720,536 684,421	
5,348,520	356,568	177,220	179,348	179,348	2,865,567	191,037	154,922	36,115	36,115
190,441,650 92,012,020	12,696,110 6,134,135	230 —	12,696,340 6,134,135	709,313	196,136,243 99,852,913	13,075,750 6,656,861	230 —	13,075,980 6,656,861	620,165
98,429,630	6,561,975	230	6,562,205		96,283,330	6,418,889	230	6,419,119	
22,013,920	1,467,595	—	1,467,595		30,826,730	2,055,115	—	2,055,115	
129,900	8,660	1,266	9,926		437,146	29,143	296	29,439	
120,573,450	8,038,230	1,496	8,039,726		127,547,206	8,503,147	526	8,507,673	
40,955,930	2,730,395	3,687,127	6,417,522		43,092,505	2,872,834	3,711,690	6,584,524	
1,351,120 1,137,600	90,074 75,840	2,154,784 —	2,244,858 75,840		4,064,429 1,044,051	270,962 69,603	2,162,525 —	2,433,487 69,603	
162,290	10,819	—	10,819		543,366	36,224	—	37,224	
43,606,940	2,907,128	5,841,911	8,749,039		48,744,352	3,249,623	5,874,215	9,123,838	
76,966,510	5,131,102	5,840,415	709,313		78,802,854	5,253,524	5,873,689	620,165	
23,777,440 8,921,190	1,585,163 594,746	— —	1,585,163 594,746	281,427	22,129,300 9,403,929	1,475,287 626,929	— —	1,475,287 626,929	179,457
14,856,250 9,647,380	990,417 643,158	— —	990,417 643,158		12,725,371 10,087,584	848,358 672,505	— —	848,358 672,505	
24,503,630 12,842,490	1,633,575 856,166	— —	1,633,575 856,166		22,812,955 13,126,938	1,520,863 875,129	— —	1,520,863 875,129	
11,661,140	777,409	—	777,409		9,686,917	645,734	—	645,734	
2,159,480 9,582,460	143,965 638,830	— 1,117	143,965 639,947		2,359,130 9,326,050	157,275 621,737	— 1,815	157,275 623,552	
7,422,980	494,865	1,117	495,982		6,966,920	464,462	1,815	466,277	
4,238,160	282,514	1,117	281,427		2,719,097	181,272	1,815	179,457	
90,206,322	6,013,756	6,125,917	112,161	112,161	88,397,418	5,893,160	6,141,439	248,279	248,279

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rup'as.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE :					
Receipts - - - - -	19,550,863	1,303,391	—	1,303,391	£
Deduct,—Charges - - - - -	15,781,165	1,052,078	95,365	1,147,443	
NET RECEIPTS (or Charges) - - - - -	3,769,698	251,313	95,365	155,948	155,948
2. TELEGRAPH :					
Receipts - - - - -	12,393,431	826,229	6,444	832,673	
Deduct,—Charges - - - - -	8,311,045	554,070	172,712	726,782	
NET RECEIPTS (or Charges) - - - - -	4,082,386	272,159	166,268	105,891	105,891
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	219,744,234	14,649,615	230	14,649,845	
Working Expenses - - - - -	107,188,086	7,145,872	—	7,145,872	
NET TRAFFIC RECEIPTS - - - - -	112,556,148	7,503,743	230	7,503,973	
Guaranteed Railways : Net Traffic Receipts - - - - -	28,608,228	1,907,215	—	1,907,215	
Subsidised Companies : Repayment of Advances of Interest - - - - -	395,755	26,384	1,023	27,407	
TOTAL - - - - -	141,560,131	2,437,342	1,253	9,438,595	
Charges :					
State Railways :					
Interest and Annuities* - - - - -	45,252,508	3,016,834	3,741,444	6,758,278	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. - - - - -	5,279,387	351,959	2,172,336	2,524,295	
Subsidised Companies, Land, &c. : - - - - -	571,433	38,096	—	38,096	
Miscellaneous : Surveys and Central Establish- ments - - - - -	639,242	42,616	—	42,616	
TOTAL - - - - -	51,742,570	3,449,505	5,913,780	9,363,285	
TOTAL NET RECEIPTS (or Charges) - - - - -	89,817,561	5,987,837	5,912,527	75,310	75,310
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	23,677,938	1,578,529	—	1,578,529	
Working Expenses - - - - -	9,971,283	664,753	—	664,753	
	13,706,655	913,776	—	913,776	
Portion of Land Revenue due to Irrigation - - - - -	10,052,606	670,174	—	670,174	
	23,759,261	1,583,950	—	1,583,950	
Interest on Debt - - - - -	13,451,236	896,749	—	896,749	
NET RECEIPTS FROM MAJOR WORKS - - - - -	10,308,025	687,201	—	687,201	
Minor Works and Navigation :					
Receipts - - - - -	2,219,548	147,970	—	147,970	
Charges - - - - -	10,488,715	699,247	1,335	700,582	
Net Charges FOR MINOR WORKS - - - - -	8,269,167	551,277	1,335	552,612	
TOTAL NET RECEIPTS (or Charges) - - - - -	2,038,858	135,924	1,335	134,589	134,589
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 8) - - - - -	99,708,503	6,647,233	6,175,495	471,738	471,738

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation :—

	1899-1900.	1900-01.	1901-02.
	£	£	£
East Indian Railway - - - - -	147,359	153,764	160,446
Eastern Bengal Railway - - - - -	14,904	15,483	16,085
Scinde, Punjab, and Delhi Railway - - - - -	59,443	61,739	64,122
Great Indian Peninsula Railway - - - - -	—	171,038	349,423
TOTAL - - - - -	221,706	402,024	590,076

APPENDIX IV.—continued.

1900-01.					1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET	INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
20,287,445 16,350,229	£ 1,352,496 1,090,015	£ — 97,320	£ 1,352,196 1,187,335	£	20,687,695 17,244,598	£ 1,379,179 1,149,640	£ — 95,077	£ 1,379,179 1,244,717	£
3,937,216	262,481	97,320	165,161	165,161	3,443,097	229,539	95,077	134,462	134,462
13,278,032 8,340,867	885,202 556,058	10,614 226,629	895,816 782,687		13,494,365 9,129,836	899,624 608,656	8,485 295,531	908,109 904,187	
4,937,165	329,144	216,015	113,129	113,129	4,361,529	290,968	287,046	3,922	3,922
254,108,649 126,849,817	16,940,577 8,456,654	230 —	16,940,807 8,456,654		288,827,411 142,221,911	19,255,161 9,481,461	3,230 —	19,258,391 9,481,461	
127,258,832	8,483,923	230	8,484,153		146,605,500	9,773,700	3,230	9,776,930	
19,753,492	1,316,899	—	1,316,899		13,724,833	914,989	—	914,989	
320,134	21,342	1,591	22,933		485,876	32,392	1,361	33,753	
147,332,458	9,822,164	1,821	9,823,985		16,209	10,721,081	4,591	10,725,672	
46,682,461 2,688,133 261,213	3,112,165 179,209 17,414	4,556,471 1,589,417 —	7,668,636 1,768,626 17,414		48,262,253 2,320,090 201,611	3,217,484 154,673 13,440	5,406,829 1,009,544 —	8,624,313 1,164,217 13,440	
721,761	48,117	—	48,117		1,185,770	79,051	—	79,051	
50,353,568	3,356,905	6,145,888	9,502,793		51,969,724	3,464,648	6,416,373	9,881,021	
96,978,890	6,465,259	6,144,067	321,192	321,192	108,846,485	7,256,433	6,411,782	844,651	844,651
24,771,151 10,336,344	1,651,410 689,090	— —	1,651,410 689,090		23,393,665 10,528,805	1,559,578 701,920	— —	1,559,578 701,920	
14,434,807 11,236,246	962,320 749,083	— —	962,320 749,083		12,864,860 12,200,957	857,658 813,397	— —	857,658 813,397	
25,671,053 13,819,929	1,711,403 921,328	— —	1,711,403 921,328		25,065,817 14,161,844	1,671,055 944,123	— —	1,671,055 944,123	
11,851,124	790,075	—	790,075		10,903,973	726,932	—	726,932	
2,281,822 10,628,125	152,121 708,541	— 642	152,121 709,183		2,374,325 10,716,722	158,288 714,448	— 1,442	158,288 715,890	
8,346,303	556,420	642	557,062		8,342,397	556,160	1,442	557,602	
3,504,821	233,655	642	233,013	233,013	2,561,576	170,772	1,442	169,330	169,330
109,358,092	7,290,539	6,458,044	832,495	832,495	119,215,687	7,947,712	6,795,347	1,152,365	1,152,365

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1902-03.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE:		£	£	£	£
Receipts - - - - -	21,404,139	1,426,942		1,426,942	
Deduct,—Charges - - - - -	18,170,251	1,211,351	99,915	1,311,266	
NET RECEIPTS (or Charges) - - -	3,233,888	215,591	99,915	115,676	115,676
2. TELEGRAPH:					
Receipts - - - - -	13,062,086	870,806	6,173	876,979	
Deduct,—Charges - - - - -	9,701,776	646,785	262,957	909,742	
NET RECEIPTS (or Charges) - - -	3,360,310	224,021	256,784	32,763	32,763
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts - - - - -	286,729,526	19,115,302	230	19,115,532	
Working Expenses - - - - -	147,246,366	9,816,425	—	9,816,425	
NET TRAFFIC RECEIPTS - - - - -	139,483,160	9,298,877	230	9,299,107	
Guaranteed Railways: Net Traffic Receipts - - -	14,192,735	946,182	—	946,182	
Subsidised Companies: Repayment of Advances of interest - - - - -	482,880	32,192	17,870	50,062	
TOTAL - - - - -	154,158,775	10,277,251	18,100	10,295,351	
Charges:					
Railways:					
Interest and Annuities* - - - - -	50,109,224	3,340,614	5,511,831	8,852,445	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c. - - - - -	1,363,263	90,884	1,026,892	1,117,776	
Subsidised Companies: Land, &c. - - - - -	633,194	42,213	—	42,213	
Miscellaneous: Surveys and Central Establish- ments - - - - -	875,044	58,336	—	58,336	
TOTAL - - - - -	52,980,725	3,532,047	6,538,723	10,070,770	
TOTAL NET RECEIPTS (or Charges) - - -	101,178,050	6,745,204	6,520,623	224,381	224,381
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts - - - - -	27,244,019	1,816,268	—	1,816,268	
Working Expenses - - - - -	11,319,158	754,610	—	754,610	
Portion of Land Revenue due to Irrigation - - -	15,924,861	1,061,658	—	1,061,658	
Interest on Debt - - - - -	12,215,889	814,393	—	814,393	
NET RECEIPTS FROM MAJOR WORKS - - - - -	24,140,750	1,876,051	—	1,876,051	
Minor Works and Navigation:	14,536,567	969,105	—	969,105	
Receipts - - - - -	13,604,183	906,946	—	906,946	
Charges - - - - -	2,008,354	133,890	—	133,890	
Net Charges FOR MINOR WORKS - - - - -	12,682,863	845,525	1,917	847,442	
TOTAL NET RECEIPTS (or Charges) - - -	10,674,509	711,635	1,917	713,552	
TOTAL NET RECEIPTS (or Charges) - - -	2,929,674	195,311	1,917	193,394	193,394
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 8 and 10)	110,701,922	7,380,127	6,879,239	500,888	500,888

* In the Annuities are comprised the following payments in redemption of capital according to an actuarial calculation:—

	1902-03.	1903-04.	1904-05.
	£	£	£
East Indian Railway - - - - -	167,420	174,696	182,289
Eastern Bengal Railway - - - - -	16,710	17,360	18,034
Scinde, Punjab, and Delhi Railway - - -	66,599	69,171	71,842
Great Indian Peninsula Railway - - -	359,452	369,770	361,287
Total - - - - -	610,181	630,997	633,452

APPENDIX IV.—continued.

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
22,570,568 18,925,109	£ 1,504,705 1,261,673	£ — 104,694	£ 1,504,705 1,366,367	138,338	23,613,625 19,943,357	£ 1,574,241 1,329,556	£ — 153,034	£ 1,574,241 1,482,590	91,651
3,645,459	243,032	104,694	138,338		3,670,268	244,685	153,034	91,651	
12,766,375 10,098,716	851,092 673,248	6,543 243,576	857,635 916,824		13,406,813 10,642,134	893,788 709,476	4,135 192,792	897,923 902,268	
2,667,659	177,844	237,033	59,189	59,189	2,764,679	184,312	188,657	4,345	4,345
308,234,483 155,466,784	20,548,965 10,364,453	230 —	20,549,195 10,364,453	853,120	342,954,370 169,140,199	22,863,625 11,276,073	230 —	22,863,855 11,276,073	2,097,589
152,767,699	10,184,512	230	10,184,742		173,814,171	11,587,612	230	11,587,842	
14,121,916	941,463	—	941,463		16,122,208	1,074,814	—	1,074,814	
488,845	32,590	7,222	39,812		566,840	37,789	9,525	47,314	
167,378,490	11,158,565	7,452	11,166,017		190,593,219	12,700,215	9,755	12,709,970	
52,818,262	3,521,217	5,557,330	9,078,547		55,599,687	3,706,649	5,624,051	9,330,697	
1,759,660 457,490	117,311 30,499	1,032,772 —	1,150,083 30,499		2,078,891 753,548	138,593 50,237	1,045,143 —	1,183,736 50,237	
806,520	53,768	—	53,768		715,666	47,711	—	47,711	
55,841,932	3,722,795	6,590,102	10,312,897		59,147,792	3,943,187	6,669,194	10,612,381	
111,536,558	7,435,770	6,582,650	853,120		131,355,427	8,757,028	6,659,439	2,097,589	
28,800,449 12,161,268	1,920,030 810,751	— —	1,920,030 810,751	230,663	29,914,971 13,129,212	1,994,331 875,281	— —	1,994,331 875,281	2,468,239
16,639,181 12,557,090	1,109,279 837,139	— —	1,109,279 837,139		16,785,759 13,398,743	1,119,050 893,250	— —	1,119,050 893,250	
29,196,271 14,913,519	1,946,418 994,235	— —	1,946,418 994,235		30,184,502 15,228,363	2,012,300 1,015,224	— —	2,012,300 1,015,224	
14,282,752	952,183	—	952,183		14,956,139	997,076	—	997,076	
2,249,192 13,039,745	149,946 869,316	— 2,150	149,946 871,456		2,686,498 13,362,501	179,100 890,834	— 1,998	179,100 892,832	
10,790,553	719,370	2,150	721,520		10,676,003	711,734	1,998	713,732	
3,492,199	232,813	2,150	230,663		4,280,136	285,312	1,998	283,314	
121,841,875	8,089,459	6,926,527	1,162,932	1,162,932	112,070,510	9,471,367	7,003,128	2,468,239	2,468,239

APPENDIX IV.—continued.

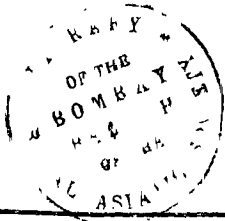
1905-06.					
REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.				NET REVENUE.	
				INDIA.	ENGLAND.
				Rupces.	Equivalent at Rs. 15 = 1l.
				STERLING.	TOTAL.
1. POST OFFICE :					
Receipts				£	£
Deduct,—Charges				£	£
NET RECEIPTS					
2. TELEGRAPH :					
Receipts				£	£
Deduct,—Charges				£	£
NET RECEIPTS					
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts					
Working Expenses					
NET TRAFFIC RECEIPTS					
Guaranteed Railways : Net Traffic Receipts					
Subsidised Companies : Repayment of Advances of Interest					
TOTAL					
Charges :					
State Railways :					
Interest and Annuities*					
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c.					
Subsidised Companies : Land, &c.					
Miscellaneous : Surveys and Central Establish- ments					
TOTAL					
TOTAL NET RECEIPTS (or Charges)					
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts					
Working Expenses					
Portion of Land Revenue due to Irrigation					
Interest on Debt					
NET RECEIPTS FROM MAJOR WORKS					
Minor Works and Navigation :					
Receipts					
Charges					
Net Charges FOR MINOR WORKS					
TOTAL NET RECEIPTS (or Charges)					
TOTAL NET RECEIPTS (OR Charges) FOR COM- MERCIAL UNDERTAKINGS (shown on page 10)					

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation :—

	1905-06.	1906-07.
East Indian Railway	£ 147,818	£ 154,243
Eastern Bengal Railway	15,732	16,314
Scinde, Punjab, and Delhi Railway	48,458	50,329
Great Indian Peninsula Railway	371,657	382,325
TOTAL	£ 583,665	£ 603,241

APPENDIX IV.—continued.

1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
	£	£	£	£
26,267,186	1,751,146	—	1,751,146	
23,103,709	1,540,247	62,686	1,602,933	
3,163,477	210,899	62,686	148,213	148,213
14,166,341	944,423	8,583	953,006	
12,148,295	809,886	316,319	1,126,205	
2,018,046	134,537	307,736	173,199	173,199
386,712,722	25,780,848	230	25,781,078	
198,783,672	13,252,245	—	13,252,245	
187,929,050	12,528,603	230	12,528,833	
5,982,017	398,801	—	398,801	
388,746	25,917	30,272	56,189	
194,299,813	12,953,321	30,502	12,983,823	
38,406,120	2,560,408	7,413,286	9,975,694	
625,535	41,702	584,751	626,453	
517,387	34,493	—	34,493	
592,650	39,510	—	39,510	
40,141,692	2,676,113	8,000,037	10,676,150	
154,158,121	10,277,208	7,969,535	2,307,673	2,307,673
35,133,476	2,342,231	—	2,342,231	
14,169,487	944,632	—	944,632	
20,963,989	1,397,599	—	1,397,599	
15,104,710	1,006,981	—	1,006,981	
36,068,699	2,404,580	—	2,404,580	
12,426,488	828,433	106,798	935,231	
23,642,211	1,576,147	106,798	1,469,349	
2,755,575	183,705	—	183,705	
12,853,470	856,898	—	856,898	
10,097,895	673,193	—	673,193	
13,544,316	902,954	106,798	796,156	796,156
172,883,960	11,525,598	8,446,755	3,078,843	3,078,843



APPENDIX V.

MINT.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts	1,566,350	104,423	—	104,423	
Charges	613,860	40,924	263	41,187	
NET RECEIPTS or Charges (shown on pages 4 and 6)	952,490	63,499	263	63,236	63,236

MINT.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts	5,176,185	345,079	12	345,091	
Charges	798,216	53,214	2,694	55,908	
NET RECEIPTS or Charges (shown on pages 6 and 8)	4,377,969	291,865	2,682	289,183	289,183

MINT.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts	6,168,083	411,206	32	411,238	
Charges	6,234,258	415,617	8,397	424,014	
NET RECEIPTS or Charges (shown on pages 8 and 10)	66,175	4,411	8,365	12,776	12,776

MINT.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts	4,817,052	321,137	46	321,183	
Charges	1,629,649	108,643	11,436	120,079	
NET RECEIPTS or Charges (shown on page 10)	3,187,403	212,494	11,390	201,104	201,104

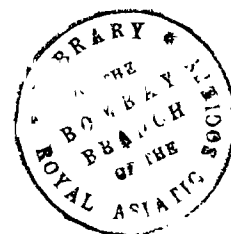
APPENDIX V.

1897-98.					1898-99.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
1,820,440	121,363	7	121,370		779,115	51,941	13	51,954	
802,730	53,516	5,300	58,816		1,080,760	72,051	3,616	75,667	
1,017,710	67,847	5,293	62,554	62,554	301,645	20,110	3,603	23,713	23,713

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
47,592,732	3,172,849	26	3,172,875		8,329,925	555,328	41	555,369	
47,095,788	3,139,719	13,040	3,152,759		7,371,901	491,460	12,569	504,029	
496,944	33,130	13,014	20,116	20,116	958,024	63,868	12,528	51,340	51,340

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
43,270,754	2,884,717	49	2,884,766		3,095,454	206,364	46	206,410	
41,662,331	2,777,489	8,096	2,785,585		1,552,767	103,518	14,359	117,877	
1,608,423	107,228	8,047	99,181	99,181	1,542,687	102,846	14,313	—	88,533

1906-07.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
6,291,969	419,465	33	419,498	
1,958,645	130,577	36,321	166,898	
4,333,324	288,888	36,288	252,600	252,600



APPENDIX VI.

EXCHANGE.	1896-97.		1897-98.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT—		£		£
(1) Average drawing rate of the year - - -	256,909,850		250,171,070	
(2) Rs. 15 for 1l. - - - -	232,030,930		240,069,010	
Difference being Exchange on Net Sterling Expenditure :—				
Receipt, or Charge - - - -	24,878,920	1,658,594	10,102,060	673,470
Exchange on Remittance Account :				
Receipt, or Charge - - - -	1,442,330	96,155	439,700	29,313
TOTAL, shown on pages 4, 6, and 8 -	23,436,590	1,562,439	9,662,360	644,157
Exchange Compensation Allowance to Officers -	9,351,760	623,451	6,858,650	457,243
GRAND TOTAL: Receipt, or Charge -	--	2,185,890	—	1,101,400

EXCHANGE.	1902-03.		1903-04.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT—		£		£
(1) Average drawing rate of the year - - -	264,974,738		260,197,625	
(2) Rs. 15 for 1l. - - - -	265,005,240		260,995,950	
Difference being Exchange on Net Sterling Expenditure :				
Receipt, or Charge - - - -	30,502	2,033	798,325	53,222
Exchange on Remittance Account :				
Receipt - - - -	443,066	29,538	78,108	5,207
TOTAL, shown on pages 8 and 10 -	473,568	31,571	876,433	58,429
Exchange Compensation Allowance to Officers -	4,759,069	316,671	5,070,131	338,009
GRAND TOTAL: Charge - -	—	285,100	—	279,580

APPENDIX VI.

1898-99.		1899-1900.		1900-01.		1901-02.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	₹		₹		₹		₹
211,231,330		240,920,722		255,169,103		253,357,421	
210,909,540		241,939,515		251,743,215		253,161,705	
324,790	21,653	1,018,823	67,922	425,888	28,392	195,716	13,048
754,210	50,281	2,233,073	148,871	51,848	3,457	578,131	38,542
429,420	28,628	1,214,240	80,949	477,736	31,849	382,415	25,494
4,797,044	319,803	4,757,222	317,148	4,543,712	302,914	4,551,400	303,427
—	291,175	—	398,097	—	334,763	—	277,933

1904-05.		1905-06.		1906-07.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	₹		₹		₹
281,623,947		264,287,595		273,578,936	
282,414,810		261,993,495		275,009,145	
790,863	52,724	705,900	47,060	1,430,209	95,347
620,114	41,341	537,157	35,810	1,420,119	94,675
1,410,977	94,065	1,243,057	82,870	2,850,328	190,022
5,248,149	349,877	5,423,575	361,572	5,494,799	366,320
—	255,812		278,702	—	176,298

APPENDIX VII.

DEBT SERVICES.	1896-97.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. INTEREST ON DEBT	37,534,600	2,502,307	3,825,177	6,327,484	£
Amounts chargeable to Railways (<i>see</i> pp. 28 and 29)	38,734,010	2,582,267	1,194,473	3,776,740	
Amounts chargeable to Irrigation (<i>see</i> pp. 28 and 29)	12,534,790	835,653	—	835,653	
	51,268,800	3,417,920	1,194,473	4,612,393	
REMAINDER CHARGEABLE ON ORDINARY DEBT .	*13,734,200	*915,612	2,630,704	1,715,091	
2. INTEREST on other Obligations	4,541,260	302,750	136	302,886	
	9,192,940	612,863	2,630,840	2,017,977	
<i>Deduct,—Receipts†</i>	9,009,480	600,632	102,231	702,863	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 5 and 7	18,202,420	1,213,495	2,528,609	1,315,114	1,315,114

DEBT SERVICES.	1899-1900.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. INTEREST ON DEBT	39,027,597	2,601,839	4,072,798	6,674,637	£
Amounts chargeable to Railways (<i>see</i> pp. 30 and 31)	45,090,125	3,006,008	1,178,527	4,184,535	
Amounts chargeable to Irrigation (<i>see</i> pp. 30 and 31)	13,451,236	896,749	—	896,749	
	58,541,361	3,902,757	1,178,527	5,081,284	
REMAINDER CHARGEABLE ON ORDINARY DEBT .	*19,513,764	*1,300,918	2,894,271	1,593,353	
2. INTEREST on other Obligations	5,278,530	351,569	85	351,654	
	14,240,234	949,349	2,894,356	1,945,007	
<i>Deduct,—Receipts†</i>	8,204,707	546,981	49,334	596,315	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 7 and 9	22,444,941	1,496,330	2,845,022	1,348,692	1,348,692

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.
† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX VII.

1897-98.					1898-99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
38,197,240	£ 2,516,483	£ 4,069,144	£ 6,615,627	£ 1,618,424	39,061,132	£ 2,604,076	£ 3,991,656	£ 6,595,732	£ 1,316,584
40,790,090	2,719,339	1,189,929	3,909,268		42,927,622	2,861,842	1,185,790	4,047,632	
12,842,490	856,166	—	856,166		13,126,938	875,129	—	875,129	
53,632,580	3,575,505	1,189,929	4,765,434		56,054,560	3,736,971	1,185,790	4,922,761	
*15,435,340	*1,029,022	2,879,215	1,850,193		*16,993,428	*1,132,895	2,805,866	1,672,971	
5,106,240	340,416	51	340,467		5,116,560	341,104	91	341,195	
10,329,100	688,606	2,879,266	2,190,660		11,876,868	791,791	2,805,957	2,014,166	
8,280,691	552,046	20,190	572,236		10,015,724	667,715	29,867	697,582	
18,609,791	1,240,652	2,859,076	1,618,424		21,892,592	1,459,506	2,776,090	1,316,584	

1900-01.					1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
40,550,556	£ 2,703,370	£ 4,371,063	£ 7,074,433	£ 1,494,397	40,388,541	£ 2,692,569	£ 4,370,358	£ 7,062,927	£ 1,165,394
46,559,768	3,103,985	1,272,714	4,376,699		47,774,475	3,184,965	1,366,632	4,551,597	
13,819,929	921,328	—	921,328		14,161,844	944,123	—	944,123	
60,379,697	4,025,313	1,272,714	5,298,027		61,936,319	4,129,088	1,366,632	5,495,720	
*19,829,141	*1,321,943	3,098,349	1,776,406		*21,547,778	*1,436,519	3,003,726	1,567,207	
5,391,577	359,438	226	359,664		5,652,426	376,828	56	376,884	
14,437,564	962,505	3,098,575	2,136,070		15,895,352	1,059,691	3,003,782	1,944,091	
8,779,225	585,281	56,392	641,673		10,523,197	701,546	77,151	778,697	
23,216,769	1,547,786	3,042,183	1,494,397		26,418,549	1,761,237	2,926,631	1,165,394	

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VII.—continued.

1902-03.					
DEBT SERVICES.	INDIA.		ENGLAND.	TOTAL	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	₹	₹	₹	₹	₹
1. INTEREST ON DEBT - - - - -	40,918,933	2,727,928	4,365,517	7,093,445	
Amounts chargeable to Railways (<i>see</i> pp. 32 and 33)	49,851,608	3,323,440	1,362,388	4,685,828	
Amounts chargeable to Irrigation (<i>see</i> pp. 32 and 33)	14,536,567	969,105	—	969,105	
	64,388,175	4,292,545	1,362,388	5,654,933	
REMAINDER CHARGEABLE ON ORDINARY DEBT -	*23,469,342	*1,564,617	3,003,159	1,438,512	
2. INTEREST on other Obligations - - - - -	5,917,462	391,497	224	391,721	
	17,551,780	1,170,120	3,003,383	1,833,263	
Deduct—Receipts† - - - - -	10,568,767	704,583	157,315	861,898	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 9 and 11	28,120,547	1,874,703	2,846,068	971,365	971,365

1905-06.					
DEBT SERVICES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	₹	₹	₹	₹	₹
1. INTEREST ON DEBT - - - - -	43,917,978	2,927,865	4,418,371	7,346,236	
Amounts chargeable to Railways (<i>see</i> pp. 31 and 35)	55,724,879	3,914,992	1,435,001	5,349,993	
Amounts chargeable to Irrigation (<i>see</i> pp. 34 and 35)	15,621,842	1,041,456	—	1,041,456	
	74,349,721	4,956,448	1,435,001	6,391,449	
REMAINDER CHARGEABLE ON ORDINARY DEBT -	*30,428,743	*2,028,583	2,983,370	951,787	
2. INTEREST on other Obligations - - - - -	6,805,379	453,692	—	453,692	
	23,623,364	1,574,891	2,983,370	1,408,479	
Deduct—Receipts† - - - - -	10,444,567	696,304	237,877	934,181	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on page 11)	34,067,931	2,271,195	2,745,493	474,298	474,298

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.—continued.

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l. *			
41,776,092	£ 2,785,072	£ 1,342,826	£ 7,127,898	£	42,792,544	£ 2,852,836	£ 4,123,911	£ 7,276,747	£
52,435,672	3,495,711	1,359,281	4,854,992		55,217,951	3,681,197	1,378,743	5,059,943	
14,913,519	994,235	—	994,235		15,228,363	1,015,224	—	1,015,224	
67,349,191	4,489,946	1,359,281	5,849,227		70,446,314	4,696,421	1,378,743	6,075,167	
*25,573,099	*1,704,874	2,983,545	1,278,671		*27,653,770	*1,843,584	3,045,165	1,201,580	
6,298,216	419,881	3	419,884		6,653,397	443,560	—	443,560	
19,274,883	1,284,993	2,983,548	1,698,555		21,000,373	1,400,025	3,045,165	1,615,140	
11,205,925	747,061	141,788	888,849		10,182,770	678,851	160,471	839,322	
30,480,808	2,032,054	2,841,760	809,706	839,706	31,183,143	2,078,876	2,884,691	805,818	805,818

1906-07.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
45,496,632	£ 3,033,109	£ 4,870,244	£ 7,903,353	£
37,807,002	2,520,467	3,027,943	5,548,410	
12,426,488	828,433	103,798	935,231	
50,233,490	3,348,900	3,134,741	6,483,641	
*4,736,858	315,791	1,735,503	1,419,712	
7,442,572	496,172	—	496,172	
2,705,714	180,381	1,735,503	1,915,884	
10,856,414	723,761	248,432	972,193	
8,150,700	543,380	1,487,071	943,691	943,691



* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VIII.

1896-97.					
MILITARY SERVICES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees	Equivalent at Rs. 15 = 17.	Sterling.		
		£	£	£	£
1. ARMY:					
Effective Charges - - - - -	163,550,800	10,903,387	1,842,283	12,745,670	
Non-Effective Charges - - - - -	9,062,630	601,175	2,368,852	2,973,027	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	172,613,430	11,507,562	4,211,135	15,718,697	
Deduct—Receipts: Effective - - - - -	7,506,510	487,101	64,864	551,965	
Non-Effective - - - - -	934,720	62,314	12,933	75,247	
Military Operations - - - - -	—	—	—	—	
Total - - - - -	8,241,230	549,415	77,797	627,212	
TOTAL NET ARMY CHARGES - - - - -	164,372,200	10,958,147	4,133,338	15,091,485	15,091,485
2. MARINE - - - - -	1,723,280	114,885	241,239	356,124	
Deduct—Receipts - - - - -	323,770	21,584	—	21,584	
TOTAL NET MARINE CHARGES - - - - -	1,399,510	93,301	241,239	334,540	334,540
3. MILITARY WORKS - - - - -	11,159,420	743,961	24,725	768,686	
Deduct—Receipts - - - - -	612,680	40,845	—	40,845	
TOTAL NET CHARGES for MILITARY WORKS - - - - -	10,546,740	703,116	24,725	727,841	727,841
4. SPECIAL DEFENCE WORKS - - - - -	217,530	14,502	43,868	58,370	58,370
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 5 and 7) }	176,535,980	11,769,066	4,443,170	16,212,236	16,212,236

1899-1900.					
1. ARMY:	Rupees.	£	£	£	£
Effective Charges - - - - -	153,248,703	10,216,580	1,638,737	11,855,317	
Non-Effective Charges - - - - -	9,115,539	607,703	2,422,206	3,029,909	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	162,364,242	10,824,283	4,060,943	14,885,226	
Deduct—Receipts: Effective - - - - -	8,656,127	577,075	66,015	643,090	
Non-Effective - - - - -	882,459	58,831	17,562	76,393	
Military Operations - - - - -	—	—	—	—	
Total - - - - -	9,538,586	635,906	83,577	719,483	
TOTAL NET ARMY CHARGES - - - - -	152,825,656	10,188,377	3,977,366	14,165,743	14,165,743
2. MARINE - - - - -	1,373,626	91,575	354,526	446,101	
Deduct—Receipts - - - - -	570,415	38,027	—	38,027	
TOTAL NET MARINE CHARGES - - - - -	803,211	53,548	354,526	408,074	408,074
3. MILITARY WORKS - - - - -	12,071,699	804,780	31,782	836,562	
Deduct—Receipts - - - - -	521,705	34,780	—	34,780	
TOTAL NET CHARGES for MILITARY WORKS - - - - -	11,549,994	770,000	31,782	801,782	801,782
4. SPECIAL DEFENCE WORKS - - - - -	—	—	871	874	874
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 7 and 9) }	165,178,861	11,011,925	4,364,548	15,376,473	15,376,473

APPENDIX VIII.

1897-98.					1898-99.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
155,921,620	10,394,775	1,804,263	12,199,038	17,233,297	154,983,237	10,332,216	1,902,482	12,234,698	15,385,042
9,223,850	614,923	2,414,845	3,029,768		9,332,845	622,189	2,421,679	3,043,868	
38,479,920	2,565,328	25,119	2,590,447		10,575,245	705,017	17,743	722,760	
203,625,390	13,575,026	4,244,227	17,819,253		174,891,327	11,659,422	4,341,904	16,001,326	
6,472,070	431,471	31,959	463,430		7,084,884	472,326	41,919	514,245	
885,020	59,001	14,443	73,444		887,903	59,193	15,214	74,407	
736,330	49,082	—	49,082		414,484	27,632	—	27,632	
8,093,320	539,554	46,402	585,956		8,387,271	559,151	57,133	616,284	
195,532,070	13,035,472	4,197,825	17,233,297		166,504,056	11,100,271	4,284,771	15,385,042	
1,761,620	117,401	242,792	360,193	327,025	1,633,475	112,231	231,538	343,769	317,301
497,520	33,168	—	33,168		397,020	26,468	—	26,468	
1,263,500	84,233	242,792	327,025		1,286,455	85,763	231,538	317,301	
10,595,400	706,360	69,633	775,993	740,952	11,326,765	755,118	52,531	807,649	771,493
525,610	35,041	—	35,041		542,345	36,156	—	36,156	
10,069,790	671,319	69,633	740,952		10,784,420	718,962	52,531	771,493	
40,200	2,680	17,739	15,059	15,059	453	30	944	974	974
206,825,160	13,788,344	4,527,989	18,316,333	18,316,333	178,575,384	11,905,026	4,569,784	16,474,810	16,474,810

1900-01.					1901-02.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
150,548,739	10,036,582	2,054,376	12,090,958	14,265,524	161,385,945	10,759,063	2,032,260	12,791,323	14,786,342
9,103,829	606,922	2,384,918	2,991,840		9,327,144	621,809	2,350,799	2,972,608	
159,652,568	10,643,504	4,439,294	15,082,798		170,713,089	11,380,872	4,383,059	15,763,931	
10,903,499	723,900	16,152	743,052		9,447,636	629,842	255,487	885,329	
861,430	57,429	16,793	74,222		1,064,725	70,982	21,278	92,260	
11,764,929	784,329	32,945	817,274		10,512,361	700,824	276,765	977,589	
147,887,639	9,859,175	4,406,349	14,265,524		160,200,728	10,680,048	4,106,294	14,786,342	
1,745,215	116,348	376,933	493,281	451,815	2,315,472	154,365	339,416	493,781	460,810
576,998	38,466	—	38,466		494,568	32,971	—	32,971	
1,168,217	77,882	376,933	454,815		1,820,904	121,394	339,416	460,810	
11,128,272	741,885	41,057	782,942	747,187	13,952,561	930,171	34,612	964,783	917,140
536,320	35,755	—	35,755		714,652	47,643	—	47,643	
10,591,952	706,130	41,057	747,187		13,237,909	882,528	34,612	917,140	
—	—	6,864	6,864	6,864	—	—	—	—	—
159,647,803	10,643,187	4,831,203	15,474,390	15,474,390	175,259,541	11,683,970	4,480,322	16,164,292	16,164,292

APPENDIX VIII.—continued.

MILITARY SERVICES.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
1. ARMY:		£	£	£	£
Effective Charges - - - - -	170,999,003	11,399,934	2,926,858	14,326,792	
Re-organisation - - - - -	—	—	—	—	
Non-Effective Charges - - - - -	9,837,015	655,801	2,363,799	3,019,600	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	180,836,018	12,055,735	5,290,657	17,346,392	
Deduct,—Receipts: Effective - - - - -	9,817,847	654,523	333,733	988,256	
Re-organisation - - - - -	—	—	—	—	
Non-Effective - - - - -	1,162,034	77,469	59,265	136,734	
Total - - - - -	10,979,881	731,992	392,998	1,124,990	
TOTAL NET ARMY CHARGES - - - - -	169,856,137	11,323,743	4,897,659	16,221,402	16,221,402
2. MARINE - - - - -	2,017,381	134,492	274,730	409,222	
Deduct,—Receipts - - - - -	815,681	54,379	—	54,379	
TOTAL NET MARINE CHARGES - - - - -	1,201,700	80,113	274,730	354,843	354,843
3. MILITARY WORKS - - - - -	15,510,922	1,034,062	62,607	1,096,669	
Ordinary Charges - - - - -	—	—	—	—	
Re-organisation - - - - -	—	—	—	—	
Deduct,—Receipts - - - - -	574,515	38,301	—	38,301	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	14,936,407	995,761	62,607	1,058,368	1,058,368
4. SPECIAL DEFENCE WORKS - - - - -	—	—	—	—	
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 9 and 11) - - - - -	185,994,244	12,399,617	5,234,996	17,634,613	17,634,613

	1905-06.				
	Rupees.	£	£	£	£
1. ARMY:		£	£	£	£
Effective Charges - - - - -	194,323,949	12,954,930	2,066,665	15,021,595	
Re-organisation - - - - -	6,881,904	458,793	715,567	1,174,360	
Non-effective Charges - - - - -	10,295,803	686,387	2,384,788	3,071,175	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	211,501,656	14,100,110	5,167,020	19,267,130	
Deduct,—Receipts: Effective - - - - -	8,519,122	567,941	490,432	1,058,373	
Re-organisation - - - - -	4,417	295	—	295	
Non-Effective - - - - -	1,497,285	93,819	37,209	131,028	
Total - - - - -	9,930,824	662,055	527,641	1,189,696	
TOTAL NET ARMY CHARGES - - - - -	201,570,832	13,438,055	4,639,379	18,077,434	18,077,434
2. MARINE - - - - -	4,098,980	273,265	277,865	551,070	
Deduct,—Receipts - - - - -	1,993,297	132,886	10,884	143,770	
TOTAL NET MARINE CHARGES - - - - -	2,105,683	140,379	266,921	407,300	407,300
3. MILITARY WORKS:—					
Ordinary Charges - - - - -	13,232,457	882,161	47,645	929,809	
Re-organisation - - - - -	2,468,117	164,542	554	165,096	
Deduct,—Receipts - - - - -	739,582	49,306	—	49,306	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	14,960,992	997,400	48,199	1,045,599*	1,045,599
4. SPECIAL DEFENCE WORKS - - - - -	1,128,782	75,252	71,054	146,306	146,306
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 11) - - - - -	219,766,289	14,651,086	5,025,553	19,676,639	19,676,639

APPENDIX VIII.--continued.

1903-04.					1904-05.					
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	Sterling.			
182,714,858	12,180,990	2,618,780	14,799,770	16,775,780	195,340,056	13,022,670	2,946,125	15,968,795	19,214,763	
10,092,048	672,803	2,392,635	3,065,438		6,167,087	411,139	6,636,366	1,097,505		
192,806,906	12,853,793	5,011,415	17,865,208		10,080,632	672,042	2,437,352	3,109,394		
8,181,045	545,493	402,632	948,035		211,587,775	14,105,851	6,069,843	20,175,694		
1,404,589	93,639	47,754	141,393		7,755,858	517,057	327,327	844,384		
9,585,634	639,042	450,356	1,089,428		95	6	—	6		
183,221,272	12,214,751	4,561,029	16,775,780		1,346,318	89,755	28,786	116,541		
4,556,901	303,794	309,957	613,751		9,102,271	606,818	354,173	960,931		
3,664,993	244,333	21,000	265,333		202,485,504	13,499,033	5,715,730	19,214,763		
891,908	59,461	288,957	348,418		4,520,689	301,379	319,410	620,789		
14,725,195	981,680	52,974	1,034,654	2,996,859	199,791	4,000	203,791			
676,244	45,083	—	45,083	1,523,830	101,588	315,410	416,998			
14,048,951	936,597	52,974	989,571	989,571	13,945,562	929,771	49,641	979,412	936,137	
325,395	21,693	5,361	27,054		27,054	32,810	2,187	—		2,187
198,487,526	13,232,502	4,908,321	18,140,823	18,140,823	681,931	45,462	—	45,462	128,295	
201,969,620	13,464,641	3,092,900	16,557,541	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
10,116,965	674,464	2,425,840	3,100,304	18,440,276	13,297,441	886,496	49,641	936,137	936,137	
212,086,585	14,139,105	5,518,740	19,657,845		538,613	35,908	92,387	128,295		
9,803,377	653,558	441,956	1,095,514		217,815,388	14,523,025	6,173,168	20,696,193		20,696,193
1,380,251	92,017	30,038	122,055		4,520,689	301,379	319,410	620,789		
11,183,628	745,575	471,994	1,217,569		2,996,859	199,791	4,000	203,791		
200,902,957	13,393,530	5,046,746	18,440,276		1,523,830	101,588	315,410	416,998		
4,148,935*	276,596	386,789	663,385		13,945,562	929,771	49,641	979,412		
2,221,696	148,126	49	148,175		32,810	2,187	—	2,187		
1,927,039	128,470	386,740	515,210		681,931	45,462	—	45,462		
16,028,916	1,068,594	58,921	1,127,515		13,297,441	886,496	49,641	936,137		
764,984	50,999	—	50,999	538,613	35,908	92,387	128,295			
15,263,932	1,017,595	58,921	1,076,516	515,210	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193	
1,411,302	91,087	44,271	138,358		4,520,689	301,379	319,410	620,789		
219,505,230	14,633,682	5,536,678	20,170,360	20,170,360	2,996,859	199,791	4,000	203,791	20,696,193	
212,086,585	14,139,105	5,518,740	19,657,845	13,945,562	929,771	49,641	979,412			
9,803,377	653,558	441,956	1,095,514	32,810	2,187	—	2,187			
1,380,251	92,017	30,038	122,055	681,931	45,462	—	45,462			
11,183,628	745,575	471,994	1,217,569	13,297,441	886,496	49,641	936,137			
200,902,957	13,393,530	5,046,746	18,440,276	538,613	35,908	92,387	128,295			
4,148,935*	276,596	386,789	663,385	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
2,221,696	148,126	49	148,175	4,520,689	301,379	319,410	620,789			
1,927,039	128,470	386,740	515,210	2,996,859	199,791	4,000	203,791			
16,028,916	1,068,594	58,921	1,127,515	1,523,830	101,588	315,410	416,998			
764,984	50,999	—	50,999	13,945,562	929,771	49,641	979,412			
15,263,932	1,017,595	58,921	1,076,516	32,810	2,187	—	2,187			
1,411,302	91,087	44,271	138,358	681,931	45,462	—	45,462			
219,505,230	14,633,682	5,536,678	20,170,360	13,297,441	886,496	49,641	936,137			
212,086,585	14,139,105	5,518,740	19,657,845	538,613	35,908	92,387	128,295			
9,803,377	653,558	441,956	1,095,514	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
1,380,251	92,017	30,038	122,055	4,520,689	301,379	319,410	620,789			
11,183,628	745,575	471,994	1,217,569	2,996,859	199,791	4,000	203,791			
200,902,957	13,393,530	5,046,746	18,440,276	1,523,830	101,588	315,410	416,998			
4,148,935*	276,596	386,789	663,385	13,945,562	929,771	49,641	979,412			
2,221,696	148,126	49	148,175	32,810	2,187	—	2,187			
1,927,039	128,470	386,740	515,210	681,931	45,462	—	45,462			
16,028,916	1,068,594	58,921	1,127,515	13,297,441	886,496	49,641	936,137			
764,984	50,999	—	50,999	538,613	35,908	92,387	128,295			
15,263,932	1,017,595	58,921	1,076,516	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
1,411,302	91,087	44,271	138,358	4,520,689	301,379	319,410	620,789			
219,505,230	14,633,682	5,536,678	20,170,360	2,996,859	199,791	4,000	203,791			
212,086,585	14,139,105	5,518,740	19,657,845	1,523,830	101,588	315,410	416,998			
9,803,377	653,558	441,956	1,095,514	13,945,562	929,771	49,641	979,412			
1,380,251	92,017	30,038	122,055	32,810	2,187	—	2,187			
11,183,628	745,575	471,994	1,217,569	681,931	45,462	—	45,462			
200,902,957	13,393,530	5,046,746	18,440,276	13,297,441	886,496	49,641	936,137			
4,148,935*	276,596	386,789	663,385	538,613	35,908	92,387	128,295			
2,221,696	148,126	49	148,175	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
1,927,039	128,470	386,740	515,210	4,520,689	301,379	319,410	620,789			
16,028,916	1,068,594	58,921	1,127,515	2,996,859	199,791	4,000	203,791			
764,984	50,999	—	50,999	1,523,830	101,588	315,410	416,998			
15,263,932	1,017,595	58,921	1,076,516	13,945,562	929,771	49,641	979,412			
1,411,302	91,087	44,271	138,358	32,810	2,187	—	2,187			
219,505,230	14,633,682	5,536,678	20,170,360	681,931	45,462	—	45,462			
212,086,585	14,139,105	5,518,740	19,657,845	13,297,441	886,496	49,641	936,137			
9,803,377	653,558	441,956	1,095,514	538,613	35,908	92,387	128,295			
1,380,251	92,017	30,038	122,055	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
11,183,628	745,575	471,994	1,217,569	4,520,689	301,379	319,410	620,789			
200,902,957	13,393,530	5,046,746	18,440,276	2,996,859	199,791	4,000	203,791			
4,148,935*	276,596	386,789	663,385	1,523,830	101,588	315,410	416,998			
2,221,696	148,126	49	148,175	13,945,562	929,771	49,641	979,412			
1,927,039	128,470	386,740	515,210	32,810	2,187	—	2,187			
16,028,916	1,068,594	58,921	1,127,515	681,931	45,462	—	45,462			
764,984	50,999	—	50,999	13,297,441	886,496	49,641	936,137			
15,263,932	1,017,595	58,921	1,076,516	538,613	35,908	92,387	128,295			
1,411,302	91,087	44,271	138,358	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
219,505,230	14,633,682	5,536,678	20,170,360	4,520,689	301,379	319,410	620,789			
212,086,585	14,139,105	5,518,740	19,657,845	2,996,859	199,791	4,000	203,791			
9,803,377	653,558	441,956	1,095,514	1,523,830	101,588	315,410	416,998			
1,380,251	92,017	30,038	122,055	13,945,562	929,771	49,641	979,412			
11,183,628	745,575	471,994	1,217,569	32,810	2,187	—	2,187			
200,902,957	13,393,530	5,046,746	18,440,276	681,931	45,462	—	45,462			
4,148,935*	276,596	386,789	663,385	13,297,441	886,496	49,641	936,137			
2,221,696	148,126	49	148,175	538,613	35,908	92,387	128,295			
1,927,039	128,470	386,740	515,210	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
16,028,916	1,068,594	58,921	1,127,515	4,520,689	301,379	319,410	620,789			
764,984	50,999	—	50,999	2,996,859	199,791	4,000	203,791			
15,263,932	1,017,595	58,921	1,076,516	1,523,830	101,588	315,410	416,998			
1,411,302	91,087	44,271	138,358	13,945,562	929,771	49,641	979,412			
219,505,230	14,633,682	5,536,678	20,170,360	32,810	2,187	—	2,187			
212,086,585	14,139,105	5,518,740	19,657,845	681,931	45,462	—	45,462			
9,803,377	653,558	441,956	1,095,514	13,297,441	886,496	49,641	936,137			
1,380,251	92,017	30,038	122,055	538,613	35,908	92,387	128,295			
11,183,628	745,575	471,994	1,217,569	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
200,902,957	13,393,530	5,046,746	18,440,276	4,520,689	301,379	319,410	620,789			
4,148,935*	276,596	386,789	663,385	2,996,859	199,791	4,000	203,791			
2,221,696	148,126	49	148,175	1,523,830	101,588	315,410	416,998			
1,927,039	128,470	386,740	515,210	13,945,562	929,771	49,641	979,412			
16,028,916	1,068,594	58,921	1,127,515	32,810	2,187	—	2,187			
764,984	50,999	—	50,999	681,931	45,462	—	45,462			
15,263,932	1,017,595	58,921	1,076,516	13,297,441	886,496	49,641	936,137			
1,411,302	91,087	44,271	138,358	538,613	35,908	92,387	128,295			
219,505,230	14,633,682	5,536,678	20,170,360	217,815,388	14,523,025	6,173,168	20,696,193	20,696,193		
212,086,585	14,139,105	5,518,740	19,657,845	4,520,689	301,379	319,410	620,789			
9,803,377	653,558	441,956	1,095,514	2,996,859	199,791	4,000	203,791			
1,380,251	92,017	30,038	122,055	1,523,830	101,588	315,410	416,998			
11,183,628	745,575	471,994	1,217,569	13,945,562	929,771	49,641	979,412			
200,902,957	13,393,530	5,046,746	18,440,276	32,810	2,187	—	2,187			
4,148,935*	276,596	386,789								

* Differs from the amount shown in Statement B., appended to the Financial Statement for 1908-09 by Rs. 15,242 on account of pensions of the Imperial Marine Department debited in that year to Provincial Revenues which are in the Financial Statement taken under the head "29 Superannuation Allowances and Pensions."

APPENDIX IX.

COLLECTION OF REVENUE.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Land Revenue - - - - -	40,788,201	2,719,214	214	2,719,428	
Forest - - - - -	9,803,280	653,552	8,205	661,757	
Salt - - - - -	5,230,350	348,690	191	348,881	
Stamps - - - - -	970,060	64,671	40,808	105,479	
Excise - - - - -	2,124,800	141,653	226	141,879	
Provincial Rates - - - - -	91,039	6,069	—	6,069	
Customs - - - - -	2,033,860	135,591	—	135,591	
Assessed Taxes - - - - -	303,230	20,215	—	20,215	
Registration - - - - -	2,408,240	160,549	—	160,549	
TOTAL (shown on pages 5 and 7) - -	63,753,060	4,250,204	49,644	4,299,848	4,299,848

COLLECTION OF REVENUE.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Land Revenue - - - - -	40,831,941	2,722,129	645	2,722,774	
Forest - - - - -	10,790,296	719,353	10,822	730,175	
Salt - - - - -	4,966,747	331,116	640	331,756	
Stamps - - - - -	950,619	63,375	37,914	101,289	
Excise - - - - -	2,422,627	161,509	—	161,509	
Provincial Rates - - - - -	76,068	5,071	—	5,071	
Customs - - - - -	2,306,176	153,745	208	153,953	
Assessed Taxes - - - - -	332,364	22,158	—	22,158	
Registration - - - - -	2,456,979	163,799	—	163,799	
TOTAL (shown on pages 7 and 9) - -	65,133,817	4,342,235	50,229	4,392,484	4,392,484

APPENDIX IX.

1897-98.					1898-99.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
41,552,504	2,770,167	901	2,771,068		40,212,614	2,680,841	1,255	2,682,096	
9,951,680	663,445	4,172	667,617		9,795,849	653,057	7,421	660,478	
4,730,150	315,343	468	315,811		4,653,139	310,209	258	310,467	
979,980	65,332	35,844	101,176		947,389	63,159	35,296	98,455	
2,402,710	160,181	123	160,304		2,430,140	162,009	—	162,009	
73,650	4,910	—	4,910		54,500	3,633	—	3,633	
2,113,790	140,919	—	140,919		2,148,445	143,230	65	143,295	
322,780	21,519	—	21,519		328,120	21,875	—	21,875	
2,478,900	165,260	—	165,260		2,485,107	165,674	—	165,674	
64,606,144	4,307,076	41,508	4,348,584	4,348,584	63,055,303	4,203,687	44,295	4,247,982	4,247,982

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
41,787,014	2,785,801	176	2,785,977		42,462,286	2,830,819	670	2,831,489	
10,924,937	728,329	1,835	730,164		10,520,701	701,380	4,201	705,581	
5,047,501	336,500	433	336,933		5,141,683	342,779	851	343,630	
1,112,809	74,187	28,752	102,939		1,143,750	76,250	29,567	105,817	
2,416,769	161,118	58	161,176		2,491,879	166,125	30	166,155	
74,120	4,941	—	4,941		106,350	7,090	—	7,090	
2,427,076	161,805	125	161,930		2,419,723	161,315	160	161,475	
335,967	22,398	—	22,398		357,318	23,823	—	23,823	
2,543,952	169,597	—	169,597		2,576,045	171,736	—	171,736	
66,670,145	4,444,676	31,379	4,476,055	4,476,055	67,219,765	4,481,317	35,479	4,516,796	4,516,796

APPENDIX IX.—continued.

COLLECTION OF REVENUE.	1902-03.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	43,196,574	2,879,771	148	2,879,919	
Forest - - - - -	11,249,331	749,955	1,828	751,783	
Salt - - - - -	5,186,238	345,749	142	345,891	
Stamps - - - - -	1,161,149	77,410	31,898	109,308	
Excise - - - - -	2,837,618	189,175	9	189,184	
Provincial Rates - - - - -	112,557	7,504	—	7,504	
Customs - - - - -	2,417,843	161,190	145	161,335	
Assessed Taxes - - - - -	369,841	24,056	—	24,056	
Registration - - - - -	2,577,670	171,845	—	171,845	
TOTAL (shown on pages 9 and 11) - -	69,099,821	4,606,655	34,170	4,640,825	4,640,825

COLLECTION OF REVENUE.	1905-06.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	49,421,312	3,294,754	1,811	3,296,565	
Forest - - - - -	14,258,521	950,568	4,250	954,818	
Salt - - - - -	5,441,628	362,775	391	363,166	
Stamps - - - - -	1,295,124	86,362	41,802	128,164	
Excise - - - - -	3,871,724	258,115	1	258,116	
Provincial Rates - - - - -	93,301	6,220	—	6,220	
Customs - - - - -	2,730,322	182,021	438	182,459	
Assessed Taxes - - - - -	337,766	22,518	—	22,518	
Registration - - - - -	2,814,198	187,613	—	187,613	
TOTAL (shown on page 11) - -	80,264,196	5,350,946	48,693	5,399,639	5,399,639

APPENDIX IX.--continued.

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
45,298,076	3,019,872	408	3,020,280		47,604,109	3,173,603	875	3,174,483	
12,166,993	811,133	2,485	813,618		12,967,856	864,524	4,614	869,138	
4,935,853	329,057	2,134	331,191		5,162,759	344,184	918	345,102	
1,202,373	80,158	42,221	122,379		1,231,918	82,328	38,763	121,091	
3,208,429	213,895	33	213,928		3,622,103	241,473	841	242,314	
90,437	6,029	—	6,029		84,256	5,617	—	5,617	
2,520,550	168,037	128	168,165		2,683,465	178,898	348	179,246	
342,204	22,814	—	22,814		315,129	21,008	—	21,008	
2,667,009	177,800	—	177,800		2,713,486	180,899	—	180,899	
72,431,924	4,828,795	47,409	4,876,204	4,876,204	76,388,081	5,092,539	46,359	5,138,898	5,138,898

1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£
50,296,986	3,353,132	790	3,353,922	
14,093,152	939,543	9,323	943,866	
5,446,786	363,119	1,370	364,489	
1,289,498	85,966	100,309	186,266	
4,117,933	274,529	80	274,609	
66,279	4,419	—	4,419	
2,999,434	199,962	222	200,184	
357,418	23,828	—	23,828	
2,991,463	199,431	—	199,431	
81,658,949	5,443,929	112,085	5,556,014	5,556,014

APPENDIX X.

CIVIL DEPARTMENTS.		1896-97.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. GENERAL ADMINISTRATION :			£	£	£	£
Charges	- - - - -	14,914,755	994,317	260,322	1,254,639	1,254,639
2. LAW COURTS :						
Charges	- - - - -	30,933,107	2,062,207	1,379	2,063,586	
Receipts	- - - - -	3,507,857	237,457		237,457	
		27,371,250	1,824,750	1,379	1,826,129	1,826,129
3. JAILS :						
Charges	- - - - -	10,822,526	721,502	778	722,280	
Receipts	- - - - -	3,087,330	205,822	—	205,822	
		7,735,196	515,680	778	516,458	516,458
4. POLICE :						
Charges	- - - - -	38,213,958	2,547,597	592	2,548,189	
Receipts	- - - - -	2,772,371	184,325	—	184,325	
		35,441,587	2,362,772	592	2,363,364	2,363,364
5. PORTS AND PILOTAGE :						
Charges	- - - - -	1,976,310	131,754	50	131,804	
Receipts	- - - - -	1,299,830	86,655	—	86,655	
		676,480	45,099	50	45,149	45,149
6. EDUCATION :						
Charges	- - - - -	9,763,642	650,909	1,656	652,565	
Receipts	- - - - -	1,438,521	95,235	—	95,235	
		8,335,121	555,674	1,656	557,330	557,330
7. ECCLESIASTICAL :						
Charges	- - - - -	1,891,410	126,096	115	126,241	126,241
8. MEDICAL :						
Charges	- - - - -	7,807,554	520,503	6,947	527,450	
Receipts	- - - - -	702,976	46,865	1,717	48,582	
		7,104,578	473,638	5,230	478,868	478,868
9. POLITICAL :						
Charges	- - - - -	9,632,320	642,155	24,186	666,341	666,341
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :						
Charges	- - - - -	4,439,892	295,993	30,121	326,117	
Receipts	- - - - -	929,880	61,992	425	62,417	
		3,510,012	234,001	29,699	263,700	263,700
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 5 and 7)		116,612,739	7,774,182	324,037	8,098,219	8,098,219

APPENDIX X.

1897-98.					1898-99.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	₹	£	£	£		₹	£	£	₹
14,874,234	991,616	257,745	1,249,361	1,291,361	14,780,032	985,335	252,496	1,237,831	1,237,831
31,324,811	2,088,321	795	2,089,116	1,852,774	30,727,336	2,048,489	794	2,049,283	1,804,955
3,545,132	236,342	—	236,342		3,664,921	244,328	—	244,328	
27,779,679	1,851,979	795	1,852,774		27,062,415	1,804,161	794	1,804,955	
11,187,033	745,802	2,218	748,020	543,833	10,288,209	685,881	133	686,014	480,312
3,062,800	204,187	—	204,187		3,085,530	205,702	—	205,702	
8,124,233	541,615	2,218	543,833		7,202,679	480,179	133	480,312	
39,073,589	2,604,906	683	2,605,589	2,410,804	38,433,598	2,562,240	778	2,563,018	2,371,963
2,921,786	194,785	—	194,785		2,865,821	191,055	—	191,055	
36,151,803	2,410,121	683	2,410,804		35,567,777	2,371,185	778	2,371,963	
1,751,967	116,798	100	116,898	14,985	1,684,564	112,304	170	112,474	10,545
1,528,690	101,913	—	101,913		1,528,930	101,929	—	101,929	
223,277	14,885	100	14,985		155,634	10,375	170	10,545	
9,834,016	655,601	1,541	657,142	564,343	10,033,548	668,903	1,917	670,820	571,375
1,391,987	92,799	—	92,799		1,491,675	99,445	—	99,445	
8,442,029	562,802	1,541	564,343		8,541,873	569,458	1,917	571,375	
1,735,790	115,719	245	115,964	115,964	1,697,403	113,160	795	113,955	113,955
10,009,091	667,273	16,931	684,204	633,494	12,151,202	810,080	10,273	820,353	770,571
736,312	49,088	1,622	50,710		723,530	48,235	1,547	49,782	
9,272,779	618,185	15,309	633,494		11,427,672	761,845	8,726	770,571	
8,957,600	597,173	24,349	621,522	621,522	8,660,466	577,365	24,627	601,992	601,992
4,602,658	305,844	26,103	332,953	270,342	4,868,359	324,557	21,144	345,701	282,529
934,627	62,308	303	62,611		940,875	62,725	447	63,172	
3,668,031	244,536	25,806	270,342		3,927,484	261,832	20,697	282,529	
119,229,455	7,948,631	328,791	8,277,422	8,277,422	119,023,435	7,934,895	311,133	8,246,028	8,246,028

APPENDIX X.—continued.

CIVIL DEPARTMENTS.		1899-1900.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :			₹	£	₹	£
Charges	- - - - -	11,909,678	993,979	320,023	1,314,002	1,314,002
2. LAW COURTS :						
Charges	- - - - -	31,202,662	2,080,177	517	2,080,721	
Receipts	- - - - -	3,519,362	234,624		234,624	
		27,683,300	1,845,553	517	1,846,100	1,846,100
3. JAILS :						
Charges	- - - - -	10,260,188	684,012	222	684,234	
Receipts	- - - - -	3,403,582	226,905	—	226,905	
		6,856,606	457,107	222	457,329	457,329
4. POLICE :						
Charges	- - - - -	38,958,867	2,597,258	448	2,597,706	
Receipts	- - - - -	2,378,743	158,583	—	158,583	
		36,580,124	2,438,675	448	2,439,123	2,439,123
5. PORTS AND PILOTAGE :						
Charges	- - - - -	1,741,847	116,123	80	116,203	
Receipts	- - - - -	1,503,899	100,260	—	100,260	
		237,948	15,863	80	15,943	15,943
6. EDUCATION :						
Charges	- - - - -	10,218,553	683,237	1,852	685,089	
Receipts	- - - - -	1,517,319	101,155	—	101,155	
		8,731,234	582,082	1,852	583,934	583,934
7. ECCLESIASTICAL :						
Charges	- - - - -	1,707,796	113,853	211	114,064	114,064
8. MEDICAL :						
Charges	- - - - -	10,404,196	693,613	11,689	705,302	
Receipts	- - - - -	780,284	52,019	1,521	53,540	
		9,623,912	641,594	10,168	651,762	651,762
9. POLITICAL :						
Charges	- - - - -	10,468,139	697,876	23,960	721,836	721,836
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :						
Charges	- - - - -	4,919,849	327,990	28,772	356,762	
Receipts	- - - - -	1,071,451	71,430	493	71,923	
		3,848,398	256,560	28,279	284,839	284,839
TOTAL NET CHARGES for CIVIL DEPARTMENT (shown on pages 7 and 9)		120,647,135	8,043,142	385,790	8,428,932	8,428,932

APPENDIX X.—continued.

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
15,219,183	£ 1,014,612	£ 255,196	£ 1,269,808	£ 1,269,808	15,471,980	£ 1,031,465	£ 259,112	£ 1,290,577	£ 1,290,577
31,860,797	2,124,053	261	2,124,314	1,896,999	32,358,047	2,157,203	504	2,157,707	1,927,117
3,409,720	227,315	—	227,315		3,458,848	230,590	—	230,590	
28,451,077	1,896,738	261	1,896,999		28,899,199	1,926,613	504	1,927,117	
11,955,882	797,059	—	797,059	551,938	11,561,299	770,753	813	771,566	521,043
3,670,810	245,121	—	245,121		3,757,836	250,523	—	250,523	
8,279,072	551,938	—	551,938		7,803,463	520,230	813	521,043	
39,895,806	2,659,720	1,245	2,660,965	2,487,678	40,355,251	2,690,350	994	2,691,344	2,528,654
2,559,314	173,287	—	173,287		2,440,358	162,690	—	162,690	
37,296,492	2,486,433	1,245	2,487,678		37,914,893	2,527,660	994	2,528,654	
1,843,518	122,901	250	123,151	5,775	1,938,513	129,235	20	129,255	15,038
1,760,642	117,376	—	117,376		1,713,254	114,217	—	114,217	
82,876	5,525	250	5,775		225,264	15,018	20	15,038	
10,183,531	678,903	2,708	681,611	576,099	10,668,575	711,238	2,734	713,972	604,987
1,582,671	105,512	—	105,512		1,634,777	108,985	—	108,985	
8,600,860	573,391	2,708	576,099		9,033,798	602,253	2,734	604,987	
1,733,963	115,598	753	116,351	116,351	1,684,155	112,277	499	112,776	112,776
10,635,012	709,000	5,222	714,222	659,684	9,071,941	604,796	4,886	609,682	554,460
795,777	53,051	1,487	54,538		807,888	53,859	1,373	55,232	
9,839,235	655,949	3,735	659,684		8,264,053	550,937	3,513	554,450	
8,441,227	562,718	21,713	587,191	587,491	10,209,530	680,036	7,028	687,064	687,064
5,996,702	399,781	41,107	440,888	358,483	6,683,197	445,547	31,166	476,713	389,284
1,229,685	81,981	495	82,405		1,304,921	86,995	434	87,429	
4,767,017	317,801	40,682	358,483		5,378,276	358,552	30,732	389,284	
122,711,002	8,180,733	329,573	8,510,306	8,510,306	124,875,611	8,325,041	305,949	8,630,990	8,630,990

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.		1902-03.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupces.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :			£	£	£	£
Charges	- - - - -	17,818,276	1,187,885	251,174	1,439,359	1,439,359
2. LAW COURTS :						
Charges	- - - - -	33,226,184	2,215,079	210	2,215,289	
Receipts	- - - - -	3,623,825	241,589		241,589	
		29,602,359	1,973,490	210	1,973,700	1,973,700
3. JAILS :						
Charges	- - - - -	10,881,591	725,440	65	725,505	
Receipts	- - - - -	3,544,533	236,302	—	236,302	
		7,337,058	489,138	65	489,203	489,203
4. POLICE :						
Charges	- - - - -	41,040,274	2,736,018	1,675	2,737,693	
Receipts	- - - - -	2,561,539	170,769		170,769	
		38,478,735	2,565,249	1,675	2,566,924	2,566,924
5. PORTS AND PILOTAGE :						
Charges	- - - - -	2,015,850	134,390	80	134,170	
Receipts	- - - - -	1,809,999	120,666	—	120,666	
		205,851	13,724	80	13,804	13,804
6. EDUCATION :						
Charges	- - - - -	12,492,718	832,848	1,882	834,730	
Receipts	- - - - -	1,697,477	113,166	—	113,166	
		10,795,241	719,682	1,882	721,564	721,564
7. ECCLESIASTICAL :						
Charges	- - - - -	1,655,652	110,377	646	111,023	111,023
8. MEDICAL :						
Charges	- - - - -	10,607,263	707,151	8,414	715,565	
Receipts	- - - - -	839,463	55,964	1,446	57,410	
		9,767,800	651,187	6,968	658,155	658,155
9. POLITICAL :						
Charges	- - - - -	12,183,119	812,207	7,219	819,456	819,456
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :						
Charges	- - - - -	6,663,647	444,243	33,457	477,700	
Receipts	- - - - -	1,374,272	91,618	531	92,149	
		5,289,375	352,625	32,926	385,551	385,551
TOTAL NET CHARGES FOR CIVIL DEPARTMENTS (shown on pages 9 and 11)		133,133,466	8,875,564	303,175	9,178,739	9,178,739

APPENDIX X.—continued.

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
17,027,333	1,135,156	279,602	1,414,758	1,414,758	16,854,438	1,123,629	272,236	1,395,865	1,395,865
34,138,223	2,375,881	778	2,276,659	2,020,757	35,066,466	2,337,764	480	2,338,244	2,086,306
3,838,538	255,902	—	255,902		3,779,058	251,938	—	251,938	
30,299,685	2,019,979	778	2,020,757		31,287,398	2,085,826	480	2,086,306	
10,695,458	713,031	83	713,114	472,502	10,597,957	706,530	19	706,549	461,144
3,609,178	240,612	—	240,612		3,681,072	245,405	—	245,405	
7,086,280	472,419	83	472,502		6,916,885	461,125	19	461,144	
41,796,089	2,786,406	967	2,787,373	2,612,131	42,904,677	2,860,312	622	2,860,934	2,686,942
2,628,586	175,239	—	175,239		2,609,875	173,992	—	173,992	
39,167,503	2,611,167	967	2,612,134		40,294,802	2,686,320	622	2,686,942	
2,149,370	143,291	48	143,339	15,469	3,046,546	203,103	238	203,341	61,178
1,918,053	127,870	—	127,870		2,132,454	142,163	—	142,163	
231,317	15,421	48	15,469		914,092	60,940	238	61,178	
13,120,884	874,725	3,708	878,433	762,283	14,728,654	981,910	5,064	986,974	864,156
1,742,245	116,150	—	116,150		1,842,278	122,818	—	122,818	
11,378,639	758,575	3,708	762,283		12,886,376	859,092	5,064	864,156	
1,692,069	112,805	936	113,741	113,741	1,809,727	120,649	390	121,039	121,039
10,111,916	674,127	5,887	680,014	619,616	10,524,023	701,601	6,196	707,797	650,216
885,709	59,047	1,351	60,398		847,136	56,476	1,105	57,581	
9,226,207	615,080	4,536	619,616		9,676,887	645,125	5,091	650,216	
10,462,019	697,468	5,092	702,560	702,560	11,793,198	786,233	4,094	790,327	790,327
7,261,900	484,127	34,524	518,651	416,029	7,000,306	466,688	34,891	501,579	414,971
1,528,450	101,897	725	102,622		1,289,865	85,991	617	86,608	
5,733,450	382,230	33,799	416,029		5,710,441	380,697	34,274	414,971	
132,304,502	8,820,300	329,549	9,149,849	9,149,849	138,144,544	9,209,636	322,508	9,532,144	9,532,144

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.		1905-06.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupces.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :			£	£	£	£
Charges	- - - - -	18,308,239	1,220,549	290,342	1,510,891	1,510,891
2. LAW COURTS :						
Charges	- - - - -	36,113,989	2,409,599	150	2,409,749	
Receipts	- - - - -	4,133,068	275,538	—	275,538	
		32,010,921	2,134,061	150	2,134,211	2,134,211
3. JAILS :						
Charges	- - - - -	11,900,946	793,397	2	793,399	
Receipts	- - - - -	3,798,432	253,229	—	253,229	
		8,102,514	540,168	2	540,170	540,170
4. POLICE :						
Charges	- - - - -	45,909,698	3,060,647	1,109	3,061,756	
Receipts	- - - - -	2,548,080	169,872	—	169,872	
		43,361,618	2,890,775	1,109	2,891,884	2,891,884
5. PORTS AND PILOTAGE :						
Charges	- - - - -	2,365,841	157,723	48	157,771	
Receipts	- - - - -	2,182,435	145,496	—	145,496	
		183,406	12,227	48	12,275	12,275
6. EDUCATION :						
Charges	- - - - -	18,273,075	1,218,205	5,646	1,223,851	
Receipts	- - - - -	2,046,549	136,436	—	136,436	
		16,226,526	1,081,769	5,646	1,087,415	1,087,415
7. ECCLESIASTICAL :						
Charges	- - - - -	1,816,331	121,089	282	121,371	121,371
8. MEDICAL :						
Charges	- - - - -	11,272,681	751,512	10,865	762,377	
Receipts	- - - - -	1,022,406	68,160	1,156	69,316	
		10,250,275	683,352	9,709	693,061	693,061
9. POLITICAL :						
Charges	- - - - -	14,068,500	937,900	5,534	943,434	943,434
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :						
Charges	- - - - -	8,669,751	577,983	45,121	623,104	
Receipts	- - - - -	1,259,565	83,971	352	84,323	
		7,410,186	494,012	44,769	538,781	538,781
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on page 11)		151,738,516	10,115,902	357,591	10,473,493	10,473,493

APPENDIX X.—continued.

1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.
18,672,411	£ 1,214,827	£ 280,008	£ 1,524,835	£ 1,524,835
38,100,453	2,510,030	466	2,510,496	
4,071,344	271,423	—	271,423	
34,029,109	2,268,607	466	2,269,073	2,269,073
12,645,210	843,014	90	843,104	
3,775,780	251,718	—	251,718	
8,869,430	591,296	90	591,386	591,386
52,995,067	3,533,005	1,700	3,534,705	
2,254,653	150,310	—	150,310	
50,740,414	3,382,695	1,700	3,384,395	3,384,395
2,414,142	160,943	67	161,010	
2,159,429	143,962	—	143,962	
254,713	16,981	67	17,048	17,048
20,136,373	1,342,425	6,157	1,348,582	
2,114,820	140,988	—	140,988	
18,021,553	1,201,437	6,157	1,207,594	1,207,594
1,882,920	125,528	378	125,906	125,906
12,057,009	803,801	12,587	816,388	
820,086	54,673	973	55,646	
11,236,923	749,128	11,614	760,742	760,742
15,843,710	1,056,247	3,786	1,060,033	1,060,033
9,544,088	636,272	55,027	691,299	
1,292,212	86,148	634	86,782	
8,251,876	550,124	54,393	604,517	604,517
167,803,059	11,186,870	358,659	11,545,529	11,545,529

APPENDIX XI.

1896-97.					
MISCELLANEOUS CIVIL CHARGES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at 1s. 15 = 17.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS :		£	£	£	£
Charges - - - - -	4,214,660	280,977	9,592	290,569	290,569
2. FURLOUGH AND ABSENTEE ALLOWANCES :					
Charges - - - - -	7,160	497	220,704	221,201	221,201
3. SUPERANNUATION ALLOWANCES AND PENSIONS :					
Charges - - - - -	9,910,475	660,698	1,851,094	2,511,792	2,284,507
Receipts - - - - -	2,002,484	133,469	93,786	227,255	
	7,907,991	527,199	1,757,308	2,284,507	
4. STATIONERY AND PRINTING :					
Charges - - - - -	6,003,128	400,209	41,807	442,016	383,765
Receipts - - - - -	873,770	58,251	—	58,251	
	5,129,358	341,958	41,807	383,765	
5. MISCELLANEOUS :					
Charges - - - - -	3,688,687	245,912	21,691	267,603	27,556
Receipts - - - - -	3,287,533	219,169	20,878	240,047	
	401,154	26,743	813	27,556	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 5 and 7)	17,660,623	1,177,374	2,030,224	3,207,598	3,207,598

1899-1900.					
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS :					
Charges - - - - -	3,983,365	265,558	11,452	277,010	277,010
2. FURLOUGH AND ABSENTEE ALLOWANCES :					
Charges - - - - -	9,660	644	277,539	278,183	278,183
3. SUPERANNUATION ALLOWANCES AND PENSIONS :					
Charges - - - - -	10,914,605	727,907	1,914,108	2,672,015	2,468,894
Receipts - - - - -	1,696,422	113,095	90,056	203,121	
	9,222,183	614,812	1,854,082	2,468,894	
4. STATIONERY AND PRINTING :					
Charges - - - - -	6,666,969	444,465	59,700	504,165	444,298
Receipts - - - - -	898,005	59,867	—	59,867	
	5,768,964	384,598	59,700	444,298	
5. MISCELLANEOUS :					
Charges - - - - -	3,536,359	235,757	36,189	271,946	18,721
Receipts - - - - -	3,770,992	251,400	1,825	253,225	
	234,633	15,643	34,364	18,721	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 7 and 9)	18,749,539	1,249,969	2,237,137	3,487,106	3,487,106

APPENDIX XI.

1897-98.					1898-99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
4,278,710	285,217	9,332	294,579	294,579	4,136,446	275,763	11,577	287,340	287,340
7,630	509	182,026	182,535	182,535	15,949	1,063	254,101	255,164	255,164
10,302,600	686,840	1,878,319	2,565,159	2,311,323	10,526,529	701,768	1,920,904	2,622,672	2,415,466
2,042,956	136,197	87,639	223,836		1,717,614	114,508	92,693	207,206	
8,259,644	550,643	1,790,680	2,341,323		8,808,915	587,260	1,828,206	2,415,466	
6,281,715	418,781	54,449	473,230	419,514	6,315,536	421,036	49,458	470,494	411,932
805,751	53,716	—	53,716		878,432	58,562	—	58,562	
5,475,964	365,065	54,449	419,514		5,437,104	362,474	49,458	411,932	
3,425,005	228,334	26,921	255,255	28,125	3,023,778	201,585	23,274	224,859	151,590
4,206,757	280,451	2,929	283,380		5,015,325	334,355	22,394	356,749	
781,752	52,117	23,992	28,125		1,991,547	132,770	880	131,890	
17,240,196	1,149,347	2,060,479	3,209,826	3,209,826	16,406,867	1,093,790	2,144,222	3,238,012	3,238,012

1900-01.					1901-02.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
3,877,633	258,509	20,805	279,314	279,314	3,804,743	253,649	10,722	264,371	264,371
23	1	245,544	245,545	245,545	11,492	766	246,986	247,752	247,752
11,237,722	749,182	1,931,096	2,680,278	2,487,573	11,510,668	767,378	1,956,441	2,723,819	2,530,773
1,626,531	108,435	84,270	192,705		1,669,437	111,296	81,750	193,043	
9,611,191	640,747	1,846,826	2,487,573		9,841,231	656,082	1,874,691	2,530,773	
6,457,752	430,517	67,350	497,867	442,026	6,550,992	436,733	97,139	533,872	470,806
837,607	55,841	—	55,841		945,996	63,066	—	63,066	
5,620,145	374,676	67,350	442,026		5,604,996	373,667	97,139	470,806	
4,012,241	267,482	25,197	292,679	46,517	5,762,909	384,191	20,184	404,378	93,325
3,640,888	242,726	3,382	246,108		4,486,247	299,084	11,939	311,023	
371,353	24,756	21,815	46,571		1,276,662	85,110	8,215	93,325	
19,480,343	1,298,689	2,202,340	3,501,029	3,501,029	20,539,124	1,369,274	2,237,753	3,607,027	3,607,027

APPENDIX XI.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = £1.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS :		£	£	£	£
Charges - - - - -	3,870,229	258,015	12,590	270,605	270,605
2. FURLOUGH AND ABSENTEE ALLOWANCES :					
Charges - - - - -	5,180	365	237,600	237,965	237,965
3. SUPERANNUATION ALLOWANCES AND PENSIONS :					
Charges - - - - -	11,949,625	796,641	1,986,284	2,782,925	2,583,103
Receipts - - - - -	1,758,683	117,245	82,577	199,822	
	10,190,942	679,396	1,903,707	2,583,103	
4. STATIONERY AND PRINTING :					
Charges - - - - -	6,883,206	458,880	102,348	561,228	501,342
Receipts - - - - -	898,280	59,886	—	59,886	
	5,984,926	398,994	102,348	501,342	
5. MISCELLANEOUS :					
Charges - - - - -	10,919,219	727,949	25,158	753,407	477,928
Receipts - - - - -	4,027,869	268,525	6,954	275,479	
	6,891,350	459,424	18,504	477,928	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 9 and 11)	26,942,927	1,796,194	2,271,749	4,070,943	4,070,943

	1905-06.				
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS :					
Charges - - - - -	3,533,235	235,549	11,117	246,666	246,666
2. FURLOUGH AND ABSENTEE ALLOWANCES :					
Charges - - - - -	3,196	213	226,859	227,072	227,072
3. SUPERANNUATION ALLOWANCES AND PENSIONS :					
Charges - - - - -	13,665,907	911,060	1,999,157	2,910,217	2,713,796
Receipts - - - - -	1,882,919	125,528	70,893	196,421	
	11,782,988	785,532	1,928,264	2,713,796	
4. STATIONERY AND PRINTING :					
Charges - - - - -	6,851,426	456,762	89,771	546,533	472,810
Receipts - - - - -	1,105,728	73,715	—	73,715	
	5,745,698	383,047	89,771	472,818	
5. MISCELLANEOUS :					
Charges - - - - -	7,433,605	495,574	21,846	517,420	182,933
Receipts - - - - -	4,169,472	277,965	50,522	334,487	
	3,264,133	217,609	34,676	182,933	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 11)	24,329,250	1,621,950	2,221,335	3,843,285	3,843,285

APPENDIX XI.—continued.

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
3,699,387	£ 246,626	£ 10,848	£ 257,469	£ 257,469	3,565,635	£ 237,709	£ 10,672	£ 248,381	£ 248,381
4,271	285	229 740	230,025	230,025	778	52	211,338	211,390	211,390
12,471,083	831,405	1,991,460	2,822,865	2,625,230	13,168,968	877,931	1,999,664	2,877,595	2,685,710
1,790,727	119,381	78,254	197,635		1,782,554	118,837	73,048	191,885	
10,680,356	712,024	1,913,206	2,625,230		11,386,414	759,094	1,926,616	2,685,710	
6,743,520	449,568	89,866	539,434	467,862	6,908,459	460,564	102,802	563,366	491,584
1,073,575	71,572	—	71,572		1,076,732	71,782	—	71,782	
5,669,945	377,996	89,866	467,862		5,831,727	388,782	102,802	491,584	
8,629,772	575,319	15,757	591,076	298,368	5,922,600	394,840	65,986	460,826	188,299
4,195,251	279,683	13,025	292,708		4,049,142	269,043	2,584	272,527	
4,434,521	295,636	2,732	298,368		1,873,458	124,897	63,402	188,299	
24,488,480	1,632,567	2,246,387	3,878,954	3,878,954	22,658,012	1,510,534	2,314,830	3,825,364	3,825,364

1906-07.				
Rupees. 3,377,795	£ 225,187	£ 10,460	£ 235,647	£ 235,647
4,686	312	243,015	243,327	243,327
*14,126,901	941,793	2,004,949	2,946,742	2,754,855
1,882,096	125,473	66,414	191,887	
12,244,805	816,320	1,938,535	2,754,855	
7,930,088	528,673	115,320	643,993	565,248
1,181,176	78,745	—	78,745	
6,748,912	449,928	115,320	565,248	
6,256,856	417,123	19,400	436,523	42,424
6,868,230	457,882	21,065	478,947	
611,374	40,759	1,665	42,424	
21,764,824	1,450,988	2,305,665	3,756,653	3,756,653

* Differs by Rs. 15,242 from the amount shown in statement B, appended to the Financial statement for 1908-09 vide footnote to page 47.

APPENDIX XII.

CIVIL WORKS (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES).	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
CIVIL WORKS :		£	£	£	£
Charges - - - - -	29,773,238	1,981,883	91,371	2,076,254	
Receipts - - - - -	3,207,246	213,817	26,224	240,041	
Net Charge - - - - -	26,565,992	1,771,066	65,147	1,836,213	1,836,213
CONSTRUCTION OF RAILWAYS :—CHARGE -	127,500	8,500	—	8,500	8,500
TOTAL NET CHARGE (shown on pages 5 and 7) -	26,693,492	1,779,566	65,147	1,844,713	1,844,713

CIVIL WORKS :	1899-1900.				
	Rupees.	£	£	£	£
Charges - - - - -	33,188,693	2,212,580	91,735	2,304,315	
Receipts - - - - -	3,097,220	206,431	29,058	235,539	
Net Charge - - - - -	30,091,473	2,006,099	62,677	2,068,776	2,068,776
CONSTRUCTION OF RAILWAYS :—CHARGE -	10,642	709	—	709	709
TOTAL NET CHARGE (shown on pages 7 and 9) -	30,102,115	2,006,808	62,677	2,069,485	2,069,485

CIVIL WORKS :	1902-03.				
	Rupees.	£	£	£	£
Charges - - - - -	44,197,563	2,946,504	107,562	3,054,066	
Receipts - - - - -	2,812,963	187,531	23,679	216,210	
Net Charge - - - - -	41,384,600	2,758,973	78,883	2,837,856	2,837,856
CONSTRUCTION OF RAILWAYS :—CHARGE -	834	56	—	56	56
TOTAL NET CHARGE (shown on pages 9 and 11) -	41,383,766	2,758,917	78,883	2,837,800	2,837,800

CIVIL WORKS :	1905-06.				
	Rupees.	£	£	£	£
Charges - - - - -	61,853,111	4,123,541	75,023	4,198,564	
Receipts - - - - -	3,527,491	235,166	19,338	254,504	
Net Charge - - - - -	58,325,620	3,888,375	55,685	3,944,060	3,944,060
CONSTRUCTION OF RAILWAYS :—CHARGE -	1,014	67	—	67	67
TOTAL NET CHARGE (shown on page 11) -	58,326,634	3,888,442	55,685	3,944,127	3,944,127

APPENDIX XII.

1897-98.					1898-99.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .				Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
	£	£	£	£		£	£	£	£
26,882,705	1,792,180	80,866	1,873,046	1,636,916	30,232,390	2,015,493	99,043	2,114,536	1,863,076
3,108,235	207,219	28,911	236,130		3,314,109	220,941	30,519	251,460	
23,774,420	1,584,961	51,955	1,636,916		26,918,281	1,794,552	68,524	1,863,076	
10,315	688	—	688		16,519	1,100	—	1,100	
23,784,735	1,585,649	51,955	1,637,604	1,637,604	26,934,800	1,795,652	68,524	1,864,176	1,864,176

1900-01.					1901-02.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
32,610,879	2,174,059	92,286	2,966,345	2,052,361	37,807,906	2,520,527	105,176	2,625,703	2,406,800
2,809,042	187,270	26,714	213,984		2,853,795	190,254	28,649	218,903	
29,801,837	1,986,789	65,572	2,052,361		34,954,111	2,330,273	76,527	2,406,800	
12,329	822	—	822		1,239,748	82,650	—	82,650	
29,789,508	1,985,967	65,572	2,051,539	2,051,539	33,714,363	2,247,623	76,527	2,324,150	2,324,150

1903-04.					1904-05.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
50,278,979	3,351,932	92,026	3,443,958	3,154,867	51,703,603	3,446,907	73,882	3,520,789	3,266,308
3,943,799	262,920	26,171	289,091		3,423,781	228,252	26,229	254,481	
46,335,180	3,089,012	65,855	3,154,867		48,279,822	3,218,655	47,653	3,266,308	
2,860	191	—	191		437	29	—	29	
46,338,040	3,089,203	65,855	3,155,058	3,155,058	48,280,259	3,218,684	47,653	3,266,337	3,266,337

1906-07.				
Rupees.	£	£	£	£
64,348,478	4,289,899	68,758	4,358,657	4,070,794
3,965,811	264,387	23,476	287,863	
60,382,667	4,025,512	45,282	4,070,794	
13,432	895	—	895	
60,396,099	4,026,407	45,282	4,071,689	4,071,689

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF	19,740,372	1,316,025	8,360	1,324,385	1,355,605
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	468,300	31,220	—	31,220	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE } (shown on pages 5 and 7)	20,208,672	1,347,245	8,360	1,355,605	
5. NET CHARGE IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES :					
INDIAN MIDLAND RAILWAY	1,501,560	100,104	252,751	152,647	
BENGAL-NAGPUR RAILWAY	1,815,390	121,026	260,950	139,924	
TOTAL IN RAILWAY REVENUE ACCOUNT	3,316,950	221,130	513,701	292,571	
TOTAL PROVISION FOR FAMINE RELIEF AND } INSURANCE	16,891,722	1,126,115	522,061	1,648,176	

FAMINE RELIEF AND INSURANCE.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF	30,709,849	2,047,323	3,717	2,051,040	2,074,970
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	358,946	23,930	—	23,930	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE } (shown on pages 7 and 9)	31,068,795	2,071,253	3,717	2,074,970	
5. NET CHARGE IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES :					
INDIAN MIDLAND RAILWAY	3,287,143	219,143	248,742	29,599	
BENGAL-NAGPUR RAILWAY	—	—	—	—	
TOTAL IN RAILWAY REVENUE ACCOUNT	3,287,143	219,143	248,742	29,599	
TOTAL PROVISION FOR FAMINE RELIEF AND } INSURANCE	27,781,652	1,852,110	252,459	2,104,569	

APPENDIX XIII.

1897-98.					1898-99.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET. EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
52,617,270	£ 3,507,818	£ 1,740	£ 3,509,558	3,534,569	340,048	£ 22,670	£ 1	£ 22,671	787,511
—	—	—	—		6,903,526	460,235	—	460,235	
375,170	25,011	—	25,011		116,695	7,780	—	7,780	
—	—	—	—		4,452,378	296,825	—	296,825	
52,992,440	3,532,829	1,740	3,534,569		11,812,647	787,510	1	787,511	
2,252,325	150,155	251,743	101,588		2,246,625	149,775	246,080	96,305	
2,073,945	138,263	271,974	133,711		2,640,720	176,048	288,200	112,152	
4,326,270	288,418	523,717	235,299		4,887,345	325,823	534,280	208,457	
48,666,170	3,244,411	525,457	3,769,868		6,925,302	461,687	534,281	995,968	

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
61,623,918	£ 4,108,261	£ 7,802	£ 4,116,063	4,147,177	7,929,173	£ 528,612	£ 118	£ 528,730	884,061
—	—	—	—		—	—	—	—	
466,710	31,114	—	31,114		987,516	65,835	4,858	70,693	
—	—	—	—		4,269,574	284,638	—	284,638	
62,090,628	4,139,375	7,802	4,147,177		13,186,263	879,085	4,976	884,061	
—	—	—	—		—	—	—	—	
4,635,322	309,021	318,544	9,523		3,194,501	212,967	328,455	115,488	
4,635,322	309,021	318,544	9,523		3,194,501	212,967	328,455	115,488	
57,455,306	3,830,354	326,346	4,156,700		9,991,762	666,118	333,431	999,549	

APPENDIX XIII.—continued.

FAMINE RELIEF AND INSURANCE.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. FAMINE RELIEF - - - - -	4,830,344	£ 322,023	—	£ 322,023	983,090
2. CONSTRUCTION OF PROTECTIVE RAILWAYS - - -	21,375	1,625	—	1,625	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	1,377,256	91,817	2,925	94,742	
4. REDUCTION OR AVOIDANCE OF DEBT - - - - -	8,170,500	564,700	—	564,700	
TOTAL UNDER FAMINE RELIEF AND INSUR- ANCE (shown on pages 9 and 11) - - - - -	14,702,175	980,165	2,925	983,090	
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CON- STRUCTED THROUGH THE AGENCY OF COM- PANIES:					
INDIAN MIDLAND RAILWAY - - - - -	—	—	—	—	
BENGAL-NAGPUR RAILWAY - - - - -	*	*	*	17,424	
TOTAL IN RAILWAY REVENUE ACCOUNT - - - - -				17,424	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE - - - - -				1,000,514	

FAMINE RELIEF AND INSURANCE.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. FAMINE RELIEF - - - - -	2,052,269	£ 136,817	—	£ 136,817	1,000,930
2. CONSTRUCTION OF PROTECTIVE RAILWAYS - - -	700,456	46,697	8,581	55,278	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	4,392,058	292,804	3,769	296,573	
4. REDUCTION OR AVOIDANCE OF DEBT - - - - -	7,683,928	512,262	—	512,262	
TOTAL UNDER FAMINE RELIEF AND INSUR- ANCE (shown on page 11) - - - - -	14,828,711	988,580	12,350	1,000,930	

* Figures not shown separately in the Accounts.

APPENDIX XIII.—*continued.*

1903-04.					1904-05.					
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	
Rupees.	Equivalent at Rs. 15 = £.	Sterling.			Rupees.	Equivalent at Rs. 15 = £.	Sterling.			
305,264	£ 20,351	£ —	£ 20,351	905,680	31,309	£ 2,087	£ —	£ 2,087	1,000,009	
1,122,834	74,855	21,750	96,605		1,456,817	97,121	18,691	115,812		
2,158,845	143,923	523	144,446		3,225,200	215,013	—	215,013		
9,664,163	644,278	—	644,278		10,006,451	667,097	—	667,097		
13,251,106	883,407	22,273	905,680		14,719,777	981,318	18,691	1,009,009		
3,614,584	240,972	261,888	20,916		From April 1st, 1904, no charge in respect of these railways has been made against the Famine Insurance grant.					
4,177,664	278,510	351,914	73,404							
7,792,248	519,482	613,802	94,320							
5,458,858	363,925	636,075	1,000,000							

1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
4,761,866	£ 317,458	—	£ 317,458	1,009,743
51,626	3,442	—	3,442	
5,255,507	350,367	6,093	356,460	
4,985,746	332,383	—	332,383	
15,054,745	1,003,650	6,093	1,009,743	

EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of The Honourable The House of Commons,
dated 19 May 1909;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1897–98 to 1907–08 (in continuation of Parliamentary Paper, No. 174, of Session 1908).”

India Office,
26 May 1909. }

ARTHUR GODLEY,
Under Secretary of State for India.

(Mr. Hobhouse.)

Ordered, by The House of Commons, to be Printed,
26 May 1909. }

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M E M O R A N D U M.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of Railways are treated, not as expenditure, but as deduction from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example :—

	£
Taking the figures for the year 1907-08, the total Revenue as shown in the Financial Statement, was	71,003,275
The receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous," which are treated in this Return as deductions from expenditure, amounted to	4,097,295
Deducting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (after the deduction of working expenses), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to	66,905,980
Against this sum it is necessary to set off the charges under the heads just mentioned, including Refunds, Assignments, Working Expenses (except in the case of Railways), &c. The total of these was	19,899,608
The Balance is shown in the present Return as the total Net Revenue	47,006,372

	£
The total Expenditure charged against Revenue as shown in the Financial Statement was	70,697,229
This amount includes charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above)	19,899,608
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments amounting to	50,797,621
Against this sum it is necessary to set off the receipts of the spending departments, amounting (as mentioned above) to	4,097,295
The Balance is shown in the present Return as the total Net Expenditure	46,700,326

At the close of the tables of Expenditure on pages 5, 7, 9, and 11 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue assigned to them the excess has to be met from their balances, and must be deducted from the total expenditure in order to arrive at the amount which is to be charged against the revenue of the year; in a year in which they do not spend their full grants the surplus is added

to the Provincial balances, and, therefore, must also be added to the expenditure charged against the revenue of the year before the final surplus or deficit of the year can be exhibited.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee). The addition or deduction to be made on account of the fact that the remittances from India to defray the net expenditure in England are not effected at exactly this rate, and that the Government of India is under obligations to receive certain sums and make certain payments at specified rates, is shown under the head of Exchange. In past years there has sometimes been heavy expenditure under this head, but the annual charge or receipt has now become comparatively insignificant.

India Office,

26 May 1909.



NET INCOME.

	1897-98.		1898-99.	
	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :				
1. LAND REVENUE - - - - -	16,343,600		17,525,227	
2. FOREST - - - - -	1,156,685		1,236,910	
3. TRIBUTES FROM NATIVE STATES - - -	562,603		579,457	
	<u>18,062,888</u>		<u>19,341,594</u>	
(For Details, see Appendix I., pages 14 and 15.)				
II.—OPIUM, Net Receipts - - - - -	1,855,841		2,230,308	
(For Details, see Appendix II., pages 18 and 19.)				
III.—TAXATION, Net Receipts :				
1. SALT - - - - -	5,472,825		5,813,957	
2. STAMPS - - - - -	3,189,251		3,161,672	
3. EXCISE - - - - -	3,599,046		3,772,285	
4. PROVINCIAL RATES - - - - -	921,404		971,669	
5. CUSTOMS - - - - -	3,024,356		3,127,230	
6. ASSESSED TAXES - - - - -	1,254,155		1,274,020	
7. REGISTRATION - - - - -	323,613		293,175	
	<u>17,784,650</u>		<u>18,414,008</u>	
(For Details, see Appendix III., pages 20 and 21.)				
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :				
1. POST OFFICE - - - - -	136,377		156,314	
2. TELEGRAPH - - - - -	179,348		36,115	
3. RAILWAYS - - - - -	709,313		620,165	
4. IRRIGATION - - - - -	281,427		179,457	
	<u>112,161</u>		<u>248,279</u>	
(For Details, see Appendix IV., pages 28 and 29.)				
V.—MINT, Net Receipts or Charges - - - - -	62,554		23,713	
(For Details, see Appendix V., pages 36 and 37.)				
VI.—EXCHANGE, Net Receipt or Charge - - - - -	644,157		28,628	
(For Details, see Appendix VI., page 38.)				
Total Net Revenue - - - - -	£ 37,009,615		£ 39,742,546	

NET EXPENDITURE.

	1897-98.	1898-99.
	£	£
I.—DEBT SERVICES— Net interest payments other than those charged to Railways and Irrigation - - -	— 1,618,424	— 1,316,584
(For Details, see Appendix VII., pages 40 and 41.)		
II.—MILITARY SERVICES— Net Expenditure :		
1. ARMY - - - - -	17,233,297	15,385,042
2. MARINE - - - - -	327,025	317,301
3. MILITARY WORKS - - - - -	740,952	771,493
4. SPECIAL DEFENCES - - - - -	15,059	974
	18,316,333	16,474,810
(For Details, see Appendix VIII., pages 44 and 45.)		
III.—COLLECTION OF REVENUE - - -	— 4,348,584	— 4,247,982
(For Details, see Appendix IX., pages 48 and 49.)		
IV.—CIVIL SERVICES— Net Expenditure :		
1. CIVIL DEPARTMENTS - - - - -	8,277,422	8,246,028
(For Details, see Appendix X., pages 52 and 53.)		
2. MISCELLANEOUS CIVIL CHARGES - - -	3,209,826	3,238,012
(For Details, see Appendix XI., pages 60 and 61.)		
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) -	1,637,604	1,864,176
(For Details, see Appendix XII., pages 64 and 65.)	13,124,852	13,348,216
V.—FAMINE RELIEF AND INSURANCE - - -	— 3,534,569	— 787,511
(For Details, see Appendix XIII., pages 66 and 67.)		
VI.—PROVINCIAL ADJUSTMENTS:		
Add,—Increase of Provincial Balances by unspent Grants - - - - -	— —	— 925,833
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	— 359,942	— —
Total Net Expenditure - - -	£ 40,582,820	£ 37,100,936
Surplus or Deficit - - -	£ 3,573,205	£ 2,641,610

NET INCOME.

	1899-1900.		1900-01.		1901-02.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	16,423,205		16,736,796		17,510,986	
2. FOREST - - -	1,232,685		1,293,452		1,153,820	
3. TRIBUTES FROM NATIVE STATES	586,501		551,125		556,980	
(For Details, see Appendix I., pages 14 and 15.)	18,242,391		18,581,373		19,221,786	
II.—OPIUM, Net Receipts - - -	2,670,589		3,312,663		3,240,068	
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts:						
1. SALT - - -	5,573,775		5,709,923		5,673,991	
2. STAMPS - - -	3,225,920		3,304,786		3,409,436	
3. EXCISE - - -	3,800,203		3,882,297		4,015,433	
4. PROVINCIAL RATES - - -	935,619		962,390		1,036,027	
5. CUSTOMS - - -	3,058,795		3,274,404		3,734,517	
6. ASSESSED TAXES - - -	1,292,729		1,313,731		1,362,227	
7. REGISTRATION - - -	287,164		311,758		312,081	
(For Details, see Appendix III., pages 21 to 23.)	18,174,205		18,759,289		19,543,712	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - -	155,948		165,161		134,462	
2. TELEGRAPH - - -	105,891		113,129		3,922	
3. RAILWAYS - - -	75,310		321,192		844,651	
4. IRRIGATION - - -	134,589		233,013		169,330	
(For Details, see Appendix IV., pages 29 to 31.)	471,738		832,495		1,152,365	
MINT, Net Receipts or Charges. - - -	289,183		20,116		51,340	
(For Details, see Appendix V., pages 36 and 37.)						
V.—EXCHANGE, Net Receipt or Charge. - - -	80,949		31,849		25,494	
(For Details, see Appendix VI., pages 38 and 39.)						
Total Net Revenue -	£ 39,767,157		£ 41,474,087		£ 43,234,765	

NET EXPENDITURE.

	1899-1900.	1900-01.	1901-02.
	£ £	£ £	£ £
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation	— 1,348,692	— 1,494,397	— 1,165,394
(For Details, see Appendix VII., pages 40 and 41.)			
II.—MILITARY SERVICES—Net Expenditure :			
1. ARMY - - - -	14,165,743	14,265,524	14,786,342
2. MARINE - - - -	408,074	454,815	460,810
3. MILITARY WORKS - - -	801,782	747,187	917,140
4. SPECIAL DEFENCES - -	874	6,864	—
(For Details, see Appendix VIII., pages 44 and 45.)	— 15,376,473	— 15,474,390	— 16,164,292
III.—COLLECTION OF REVENUE	— 4,392,484	— 4,476,055	— 4,516,796
(For Details, see Appendix IX., pages 48 and 49.)			
IV.—CIVIL SERVICES — Net Expenditure :			
1. CIVIL DEPARTMENTS - -	8,428,932	8,510,306	8,630,990
(For Details, see Appendix X., pages 53 to 55.)			
2. MISCELLANEOUS CIVIL CHARGES	3,487,106	3,501,029	3,607,027
(For Details, see Appendix XI., pages 60 and 61.)			
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues)	2,069,485	2,051,539	2,324,150
(For Details, see Appendix XII., pages 64 and 65.)	— 13,985,523	— 14,062,874	— 14,562,167
V.—FAMINE RELIEF AND INSURANCE	— 2,074,970	— 4,147,177	— 884,061
(For Details, see Appendix XIII., pages 66 and 67.)			
VI.—PROVINCIAL ADJUSTMENTS:			
Add,—Increase of Provincial Balances by unspent Grants	— —	— 148,882	— 990,428
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	— 184,686	— —	— —
Total Net Expenditure	£ 36,993,456	£ 39,803,775	£ 38,283,138
Surplus or Deficit	£ 2,773,701	£ 1,670,312	£ 4,951,627

NET INCOME.

	1902-03.		1903-04.		1904-05.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net.						
Receipts:						
1. LAND REVENUE - - - -	17,668,701		18,485,780		18,198,606	
2. FOREST - - - - -	1,295,029		1,477,393		1,599,162	
3. TRIBUTES FROM NATIVE STATES	581,995		410,827		421,303	
(For Details, see Appendix I., pages 15 to 17.)	19,545,725		20,374,000		20,219,071	
II.—OPIUM, Net Receipts - - -	2,846,869		3,506,178		4,050,999	
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts:						
1. SALT - - - - -	5,931,933		4,981,704		5,093,466	
2. STAMPS - - - - -	3,434,401		3,538,237		3,697,102	
3. EXCISE - - - - -	4,373,833		4,922,175		5,295,863	
4. PROVINCIAL RATES - - -	1,018,783		1,021,079		1,035,889	
5. CUSTOMS - - - - -	3,829,848		3,839,066		4,267,031	
6. ASSESSED TAXES - - -	1,395,736		1,198,816		1,262,521	
7. REGISTRATION - - - -	312,659		326,041		337,921	
(For Details, see Appendix III., pages 23 to 25.)	20,297,193		19,827,118		20,989,793	
IV.—REVENUE DERIVED FROM COMMERCIAL UN- DERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - - - -	115,676		138,338		91,651	
2. TELEGRAPH - - - - -	32,763		59,189		4,345	
3. RAILWAYS - - - - -	224,581		853,120		2,097,589	
4. IRRIGATION - - - - -	193,394		230,663		283,344	
(For Details, see Appendix IV., pages 31 to 33.)	500,888		1,162,932		2,468,239	
MINT, Net Receipts or Charges - - -	12,776		99,181		88,533	
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - - - -	31,571		58,429		94,065	
(For Details, see Appendix VI., pages 38 and 39.)						
Total Net Revenue - - - - -	£ 43,209,470		£ 45,027,838		£ 47,910,700	

NET EXPENDITURE.

	1902-03.		1903-04.		1904-05.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those Charged to Railways and Irrigation	—	971,365	—	809,706	—	805,818
(For Details, see Appendix VII., pages 41 to 43.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY	16,221,402		16,775,780		19,214,763	
2. MARINE	354,843		348,418		416,998	
3. MILITARY WORKS	1,058,368		989,571		936,137	
4. SPECIAL DEFENCES	—		27,054		128,295	
	17,634,613		18,140,823		20,696,193	
(For Details, see Appendix VIII., pages 45 to 47.)						
III.—COLLECTION OF REVENUE	—	4,640,825	—	4,876,204	—	5,138,898
(For Details, see Appendix IX., pages 49 to 51.)						
IV.—CIVIL SERVICES—Net Expenditure :						
1. CIVIL DEPARTMENTS	9,178,739		9,149,849		9,532,144	
(For Details, see Appendix X., pages 55 to 57.)						
2. MISCELLANEOUS CIVIL CHARGES	4,070,943		3,878,954		3,825,364	
(For Details, see Appendix XI., pages 61 to 63.)						
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues)	2,837,800		3,155,058		3,266,337	
	16,087,482		16,183,861		16,623,845	
(For Details, see Appendix XII., pages 64 and 65.)						
V.—FAMINE RELIEF AND INSURANCE	—	983,090	—	905,680	—	1,000,009
(For Details, see Appendix XIII., pages 67 to 69.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add,—Increase of Provincial Balances by unspent Grants	—		—	1,114,221	—	189,860
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	—	175,899	—	—	—	—
Total Net Expenditure	£ 40,141,476		£ 42,030,495		£ 44,454,623	
Surplus or Deficit	£ 3,067,994		£ 2,997,343		£ 3,456,077	

NET INCOME.

	1905-06.		1906-07.		1907-08.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	18,102,520		19,066,832		17,982,592	
2. FOREST - - -	1,775,124		1,763,627		1,727,701	
3. TRIBUTES FROM NATIVE STATES	396,867		400,756		389,366	
(For Details, see Appendix I., pages 16 and 17.)	20,274,511		21,231,215		20,099,659	
I.—OPIUM, Net Receipts - - -	3,572,944		3,743,773		3,571,948	
(For Details, see Appendix II., pages 18 and 19.)						
II.—TAXATION, Net Receipts:						
1. SALT - - -	4,109,939		4,095,173		3,072,378	
2. STAMPS - - -	3,876,326		3,985,706		4,212,194	
3. EXCISE - - -	5,621,059		5,835,462		6,163,111	
4. PROVINCIAL RATES - -	951,661		514,785		524,756	
5. CUSTOMS - - -	4,258,366		4,232,499		4,895,771	
6. ASSESSED TAXES - -	1,314,678		1,416,327		1,495,853	
7. REGISTRATION - - -	361,135		378,891		414,068	
(For Details, see Appendix III., pages 25 to 27.)	20,493,164		20,458,843		20,778,131	
— REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - -	109,964		148,213		51,279	
2. TELEGRAPH - - -	166,635		173,199		77,650	
3. RAILWAYS - - -	1,993,826		2,307,673		1,563,002	
4. IRRIGATION - - -	125,995		796,156		646,475	
(For Details, see Appendix IV., pages 33 to 35.)	2,063,150		3,078,843		2,183,106	
— MINT, Net Receipts or Charges - - -	201,104		252,600		279,017	
(For Details, see Appendix V., pages 36 and 37.)						
I.—EXCHANGE, Net Receipt or Charge - - -	82,870		190,022		94,511	
(For Details, see Appendix VI., page 39.)						
Total Net Revenue - - -	£ 46,687,743		£ 48,955,296		£ 47,006,372	

NET EXPENDITURE.

	1905-06.	1906-07.	1907-08.
	£ £	£ £	£ £
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	— 474,298	— 943,691	— 855,087
(For Details, see Appendix VII., pages 42 and 43.)			
II.—MILITARY SERVICES—Net Expenditure :			
1. ARMY - - - - -	18,077,434	18,440,276	17,625,054
2. MARINE - - - - -	407,300	515,210	397,338
3. MILITARY WORKS - - -	1,045,599	1,076,516	1,109,675
4. SPECIAL DEFENCES - -	146,306	138,358	116,287
	<u>19,676,639</u>	<u>20,170,360</u>	<u>19,248,354</u>
(For Details, see Appendix VIII., pages 46 and 47.)			
III.—COLLECTION OF REVENUE - - - - -	— 5,399,639	— 5,556,014	— 5,729,823
(For Details, see Appendix IX., pages 50 and 51.)			
IV.—CIVIL SERVICES, Net Expenditure :			
1. CIVIL DEPARTMENTS - -	10,473,493	11,545,529	11,999,649
(For Details, see Appendix X., pages 57 to 59.)			
2. MISCELLANEOUS CIVIL CHARGES	3,843,285	3,756,653	4,155,959
(For Details, see Appendix XI., pages 62 and 63.)			
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues - -	3,944,127	4,071,689	4,436,577
(For Details, see Appendix XII., pages 64 and 65.)	<u>18,260,905</u>	<u>19,373,871</u>	<u>20,592,185</u>
V.—FAMINE RELIEF AND INSURANCE - - - - -	— 1,000,930	— 1,009,743	— 1,296,063
(For Details, see Appendix XIII., pages 68 and 69.)			
VI.—PROVINCIAL ADJUSTMENTS :			
Add,—Increase of Provincial Balances by unspent Grants	— —	312,242	— —
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	— 216,896	—	— 1,021,186
Total Net Expenditure - - -	<u>£ 44,595,515</u>	<u>£ 47,365,921</u>	<u>£ 46,700,326</u>
Surplus or Deficit - - -	<u>£ 2,092,228</u>	<u>£ 1,589,375</u>	<u>£ 306,046</u>

APPENDICES.

REVENUE:—

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EXPENDITURE:—

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APPENDIX I.

LAND REVENUE, &c.	1897-98.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE:—RECEIPTS	256,504,991	£ 17,100,333	£	£ 17,100,333	£
Deduct—					
Assignments and Compensations	10,777,420	718,495			
Refunds	573,570	38,238			
Total	11,350,990	756,733		756,733	
NET RECEIPTS	—	—	—	—	16,343,600
FOREST:—RECEIPTS	17,395,140	1,159,676		1,159,676	
Deduct—					
Refunds	44,870	2,991		2,991	
NET RECEIPTS	—	—	—	—	1,156,685
TRIBUTES FROM NATIVE STATES	8,840,290	589,352		589,352	
Deduct—					
Assignments and Compensations	397,240	26,482			
Refunds	4,000	267			
Total	401,240	26,749		26,749	
NET RECEIPTS	—	—	—	—	562,603
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 6)	—	—	—	—	18,062,888

LAND REVENUE, &c.	1900-01.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE:—RECEIPTS	262,264,530	£ 17,484,302	£	£ 17,484,302	£
Deduct—					
Assignments and Compensations	10,751,017	716,735			
Refunds	461,560	30,771			
Total	11,212,577	747,506		747,506	
NET RECEIPTS	—	—	—	—	16,736,796
FOREST:—RECEIPTS	19,467,941	1,297,863		1,297,863	
Deduct—					
Refunds	66,165	4,411		4,411	
NET RECEIPTS	—	—	—	—	1,293,452
TRIBUTES FROM NATIVE STATES	8,667,349	577,823		577,823	
Deduct—					
Assignments and Compensations	388,627	25,908			
Refunds	11,846	790			
Total	400,472	26,698		26,698	
NET RECEIPTS	—	—	—	—	551,125
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 8)	—	—	—	—	18,581,373

APPENDIX I.

1898-99.					1899-00.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
274,255,973	£ 18,283,731	£	£ 18,283,731	£	257,750,010	£ 17,183,334	£	£ 17,183,334	£
10,785,961 591,578	719,065 39,439				10,914,626 487,324	727,641 32,488			
11,377,539	758,504		758,504		11,401,950	760,129		760,129	
—	—	—	—	17,525,227	—	—	—	—	16,423,205
18,598,674	1,239,912		1,239,912		18,531,380	1,235,425		1,235,425	
45,030			3,002		41,095	2,740		2,740	
—	—	—	—	1,236,910	—	—	—	—	1,232,685
9,097,013	606,468		606,468		9,225,416	615,028		615,028	
374,270 30,900	24,951 2,060				421,301 6,600	28,087 440			
405,170	27,011		27,011		427,901	28,527		28,527	
—	—	—	—	579,457	—	—	—	—	586,501
—	—	—	—	19,341,594	—	—	—	—	18,242,391

1901-02.					1902-03.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
273,980,429	£ 18,265,362	£	£ 18,265,362	£	276,238,399	£ 18,415,893	£	£ 18,415,893	£
10,698,913 616,731	713,261 41,115				10,573,003 634,882	704,867 42,325			
11,315,644	754,376		754,376		11,207,885	747,192		747,192	
—	—	—	—	17,510,986	—	—	—	—	17,668,701
17,360,322	1,157,355		1,157,355		19,471,540	1,298,103		1,298,103	
53,026	3,535		3,535		46,117	3,074		3,074	
—	—	—	—	1,153,820	—	—	—	—	1,295,029
8,753,174	583,545		583,545		9,205,728	613,715		613,715	
391,946 6,516	26,130 435				397,184 78,608	26,479 5,241			
398,462	26,565		26,565		475,792	31,720		31,720	
—	—	—	—	556,980	—	—	—	—	581,995
—	—	—	—	19,221,786	—	—	—	—	19,545,725

APPENDIX I.—*continued.*

LAND REVENUE, &c.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS - - -	288,171,447	£ 19,211,430	£	£ 19,211,430	£
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	10,373,471	691,565		691,565	
<i>Refunds</i> - - -	511,280	34,085		34,085	
<i>Total</i> - - -	10,884,751	725,650		725,650	
NET RECEIPTS - - -	—	—	—	—	18,485,780
FOREST:—RECEIPTS - - -	22,216,747	1,481,116		1,481,116	
<i>Deduct—</i>					
<i>Refunds</i> - - -	55,844	3,723		3,723	
NET RECEIPTS - - -	—	—	—	—	1,477,393
TRIBUTES FROM NATIVE STATES - - -	9,136,285	609,086		609,086	
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	2,898,881	193,259		193,259	
<i>Refunds</i> - - -	75,002	5,000		5,000	
<i>Total</i> - - -	2,973,883	198,259		198,259	
NET RECEIPTS - - -	—	—	—	—	410,827
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 8 and 10) - - -	—	—	—	—	20,374,000

LAND REVENUE, &c.	1906-07.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS - - -	296,906,851	£ 19,793,791	£	£ 19,793,791	£
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	10,324,377	688,292	—	688,292	
<i>Refunds</i> - - -	580,005	38,667	—	38,667	
<i>Total</i> - - -	10,904,382	726,959	—	726,959	
NET RECEIPTS - - -	—	—	—	—	19,066,832
FOREST:—RECEIPTS - - -	26,499,020	1,766,601	2,310	1,768,911	
<i>Deduct—</i>					
<i>Refunds</i> - - -	79,254	5,284	—	5,284	
NET RECEIPTS - - -	—	—	2,310	—	1,763,627
TRIBUTES FROM NATIVE STATES - - -	9,014,790	600,986	—	600,986	
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	2,955,230	197,015	—	197,015	
<i>Refunds</i> - - -	48,224	3,215	—	3,215	
<i>Total</i> - - -	3,003,454	200,230	—	200,230	
NET RECEIPTS - - -	—	—	—	—	400,756
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 10) - - -	—	—	—	—	21,231,215

APPENDIX I.—continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
283,906,255	£ 18,927,083	£	£ 18,927,083	£	282,539,791	£ 18,835,986	£	£ 18,835,986	£
10,287,427 639,726	685,828 42,649		685,828 42,649	18,198,606	10,416,539 585,439	694,436 39,030		694,436 39,030	18,102,520
10,927,153	728,477		728,477		11,001,978	733,466		733,466	
—	—	—	—		—	—	—	—	
24,029,950 42,527	1,601,997 2,835		1,601,997 2,835		26,674,593 66,634	1,778,306 4,442	1,260 —	1,779,566 4,442	
—	—	—	—	1,599,162	—	—	1,260	—	1,775,124
9,507,654	633,844		633,844	421,303	8,961,451	597,430		597,430	396,867
3,139,675 48,434	209,312 3,229		209,312 3,229		2,921,893 86,550	194,793 5,770		194,793 5,770	
3,188,109	212,541		212,541		3,008,443	200,563		200,563	
—	—	—	—		—	—	—	—	
—	—	—	—	20,219,071	—	—	—	—	20,274,511

1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.			
280,789,837	£ 18,719,322	£ —	£ 18,719,322	£
10,395,485 655,455	693,033 43,697	—	693,033 43,697	17,982,592
11,050,940	736,730	—	736,730	
—	—	—	—	
25,979,252 73,635	1,731,950 4,909	660 —	1,732,610 4,909	
—	—	660	—	1,727,701
8,767,795	584,520	—	584,520	389,366
2,836,382 81,930	189,692 5,462	—	189,692 5,462	
2,318,312	195,154	—	195,154	
—	—	—	—	
—	—	—	—	20,099,659

APPENDIX II.

OPIUM.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.		
RECEIPTS - - - - -	51,797,720	£ 3,453,181	£ —	£ 3,453,181	£
Deduct—					
Charges in respect of Cultivation and Manu- facture.	23,862,210	1,590,814	1,853	1,592,667	
Assignments and Compensations - - -	50,990	3,399	—	3,999	
Refunds - - - - -	19,110	1,274	—	1,274	
Total deductions - - - - -	23,932,310	1,595,487	1,853	1,597,340	
NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	1,855,841

1900-01.					
RECEIPTS - - - - -	Rupees. 76,533,633	£ 5,102,242	£ —	£ 5,102,242	£
Deduct—					
Charges in respect of Cultivation and Manu- facture.	26,761,559	1,784,104	1,771	1,785,875	
Assignments and Compensations - - -	51,148	3,410	—	3,410	
Refunds - - - - -	4,415	294	—	294	
Total deductions - - - - -	26,817,122	1,787,808	1,771	1,789,579	
NET RECEIPTS (shown on pages 6 and 8)	—	—	—	—	3,312,663

1903-04.					
RECEIPTS - - - - -	Rupees. 86,040,675	£ 5,736,045	£ —	£ 5,736,045	£
Deduct—					
Charges in respect of Cultivation and Manu- facture.	33,332,160	2,222,144	3,600	2,225,744	
Assignments and Compensations - - -	60,386	4,026	—	4,026	
Refunds - - - - -	1,452	97	—	97	
Total deductions - - - - -	33,393,998	2,226,267	3,600	2,229,867	
NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	3,506,178

1906-07.					
RECEIPTS - - - - -	Rupees. 84,907,922	£ 5,660,528	£ —	£ 5,660,528	£
Deduct—					
Charges in respect of Cultivation and Manu- facture.	28,674,217	1,914,615	1,677	1,913,292	
Assignments and Compensations - - -	51,437	3,429	—	3,429	
Refunds - - - - -	510	34	—	34	
Total deductions - - - - -	28,726,164	1,915,078	1,677	1,916,755	
NET RECEIPTS (shown on page 10)	—	—	—	—	3,743,773

APPENDIX II.

1898-99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.	Sterling.			Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
57,253,305	£ 3,816,887	£ —	£ 3,816,887	£ 2,230,308	66,029,741	£ 4,401,982	£ —	£ 4,401,982	£ 2,670,589
23,709,692	1,580,646	1,545	1,582,191		25,877,224	1,725,148	2,006	1,727,154	
50,870	3,391	—	3,391		50,215	3,348	—	3,348	
14,950	997	—	997		13,366	891	—	891	
23,775,512	1,585,034	1,545	1,586,579		25,940,805	1,729,387	2,006	1,731,393	
—	—	—	—	2,230,308	—	—	—	—	2,670,589

1901-02.					1902-03.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
72,780,334	4,852,022	—	4,852,022	£ 3,240,068	67,476,576	4,498,438	—	4,498,438	£ 2,846,869
24,101,324	1,606,755	1,935	1,608,690		24,660,553	1,644,037	4,446	1,648,483	
44,410	2,961	—	2,961		45,343	3,023	—	3,023	
4,543	303	—	303		939	63	—	63	
24,150,277	1,610,019	1,935	1,611,954		24,706,835	1,647,123	4,446	1,651,569	
—	—	—	—	3,240,068	—	—	—	—	2,846,869

1904-05.					1905-06.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
90,322,491	6,021,499	—	6,021,499	£ 4,050,999	82,031,694	5,468,780	—	5,468,780	£ 3,572,944
29,471,634	1,964,775	2,310	1,967,085		28,360,201	1,890,680	1,761	1,892,441	
50,639	3,376	—	3,376		50,699	3,380	—	3,380	
586	39	—	39		227	15	—	15	
29,522,859	1,968,190	2,310	1,970,500		28,411,127	1,894,075	1,761	1,895,836	
—	—	—	—	4,050,999	—	—	—	—	3,572,944

1907-08.									
Rupees.	£	£	£	£					
78,674,786	5,224,986	—	5,244,986	£ 3,571,948					
25,015,481	1,667,699	1,742	1,669,441						
53,945	3,596	—	3,596						
19	1	—	1						
25,069,445	1,671,296	1,742	1,673,038						
—	—	—	—	3,571,948					

APPENDIX III.

TAXATION.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
SALT:—RECEIPTS	85,942,250	£ 5,729,483	£	£ 5,729,483	£
Deduct—					
Assignments and Compensations	3,562,860	237,524			
Refunds	287,010	19,134			
Total	3,849,870	256,658		256,658	
NET RECEIPTS	—	—	—	—	5,472,825
STAMPS:—RECEIPTS	48,370,430	3,224,695		3,224,695	
Deduct—					
Refunds	531,660	35,444		35,444	
NET RECEIPTS	—	—	—	—	3,189,251
EXCISE:—RECEIPTS	54,894,450	3,659,630		3,659,630	
Deduct—					
Assignments and Compensations	598,618	39,908			
Refunds	310,130	20,676			
Total	908,748	60,584		60,584	
NET RECEIPTS	—	—	—	—	3,599,046
PROVINCIAL RATES:—RECEIPTS	13,849,954	923,331		923,331	
Deduct—					
Refunds	28,903	1,927		1,927	
NET RECEIPTS	—	—	—	—	921,404
CUSTOMS:—RECEIPTS	46,412,950	3,094,197		3,094,197	
Deduct—					
Assignments and Compensations	185,400	12,360			
Refunds and Drawbacks	862,220	57,481			
Total	1,047,620	69,841		69,841	
NET RECEIPTS	—	—	—	—	3,024,356
ASSESSED TAXES:—RECEIPTS	18,954,650	1,263,643		1,263,643	
Deduct—					
Refunds	142,330	9,488		9,488	
NET RECEIPTS	—	—	—	—	1,254,155
REGISTRATION:—RECEIPTS	4,865,440	324,363		324,363	
Deduct—					
Refunds	11,250	750		750	
NET RECEIPTS	—	—	—	—	323,613
TOTAL GROSS RECEIPTS FROM TAXATION	273,290,124	18,219,342		18,219,342	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	4,346,878	289,792			
REFUNDS AND DRAWBACKS	2,173,493	144,900			
TOTAL	6,520,371	434,692		434,692	
TOTAL NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	17,784,650

APPENDIX III.

1898-99.					1899-1900.				
INDIA.		ENGLAND. Sterling.	TOTAL	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
90,998,713	£ 6,066,581	£	£ 6,066,581	5,813,957	87,756,944	£ 5,850,463	£	£ 5,850,463	5,573,775
3,409,840	227,323				3,854,656	256,977			
379,520	25,301				295,673	19,711			
3,789,360	252,624		252,624		4,150,329	276,688		276,688	
—	—	—	—	3,161,672	—	—	—	—	3,225,920
47,976,496	3,198,433		3,198,433		48,982,151	3,265,476		3,265,476	
551,410	36,761		36,761		593,335	39,556		39,556	
—	—	—	—		—	—	—	—	
57,434,226	3,828,948		3,828,948	3,772,285	57,899,125	3,859,942		3,859,942	3,800,203
561,808	37,454				602,148	40,143			
288,140	19,209				293,938	19,596			
849,948	56,663		56,663		896,086	59,739		59,739	
—	—	—	—	971,669	—	—	—	—	935,619
14,622,142	974,810		974,810		14,050,503	936,700		936,700	
47,112	3,141		3,141		16,224	1,081		1,081	
—	—	—	—		—	—	—	—	
48,021,619	3,201,441		3,201,441	3,127,230	47,006,862	3,133,791		3,133,791	3,058,795
173,600	11,573				177,489	11,832			
939,568	62,638				947,463	63,164			
1,113,168	74,211		74,211		1,124,952	74,996		74,996	
—	—	—	—	1,274,020	—	—	—	—	1,292,729
19,221,914	1,281,461		1,281,461		19,504,416	1,300,295		1,300,295	
111,610	7,441		7,441		113,484	7,566		7,566	
—	—	—	—		—	—	—	—	
4,411,758	294,117		294,117	293,175	4,321,330	288,089		288,089	287,164
14,140	942		942		13,872	925		925	
—	—	—	—		—	—	—	—	
—	—	—	—		—	—	—	—	
282,686,868	18,845,791		18,845,791	18,414,008	279,521,331	18,634,756		18,634,756	18,174,205
4,145,248	276,350				4,634,293	308,952			
2,331,500	155,433				2,273,989	151,599			
6,476,748	431,783		431,783		6,908,282	460,551		460,551	
—	—	—	—		—	—	—	—	

APPENDIX III.—continued.

TAXATION.	1900-01.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling. £	£	
SALT:—RECEIPTS - - - - -	89,505,516	5,967,034	£	5,967,034	£
Deduct—					
Assignments and Compensations - - -	3,547,702	236,513			
Refunds - - - - -	308,973	20,598			
Total - - - - -	3,856,675	257,111		257,111	
NET RECEIPTS - - - - -	—	—	—	—	5,709,923
STAMPS:—RECEIPTS - - - - -	50,144,217	3,342,948		3,342,948	
Deduct—					
Refunds - - - - -	572,437	38,162		38,162	
NET RECEIPTS - - - - -	—	—	—	—	3,304,786
EXCISE:—RECEIPTS - - - - -	59,058,032	3,937,202		3,937,202	
Deduct—					
Assignments and Compensations - - -	572,421	38,162			
Refunds - - - - -	251,149	16,743			
Total - - - - -	823,570	54,905		54,905	
NET RECEIPTS - - - - -	—	—	—	—	3,882,297
PROVINCIAL RATES:—RECEIPTS - - - - -	14,448,953	963,264		963,264	
Deduct—					
Refunds - - - - -	13,113	874		874	
NET RECEIPTS - - - - -	—	—	—	—	962,390
CUSTOMS:—RECEIPTS - - - - -	50,573,957	3,371,597		3,371,597	
Deduct—					
Assignments and Compensations - - -	173,113	11,541			
Refunds and Drawbacks - - - - -	1,284,774	85,652			
Total - - - - -	1,457,887	97,193		97,193	
NET RECEIPTS - - - - -	—	—	—	—	3,274,404
ASSESSED TAXES:—RECEIPTS - - - - -	19,831,402	1,322,094		1,322,094	
Deduct—					
Refunds - - - - -	125,438	8,363		8,363	
NET RECEIPTS - - - - -	—	—	—	—	1,313,731
REGISTRATION RECEIPTS - - - - -	4,688,373	312,558		312,558	
Deduct—					
Refunds - - - - -	11,998	800		800	
NET RECEIPTS - - - - -	—	—	—	—	311,758
TOTAL GROSS RECEIPTS FROM TAXATION - - - - -	288,250,450	19,216,697		19,216,697	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - -	4,293,236	286,216			
REFUNDS AND DRAWBACKS - - - - -	2,567,882	171,192			
TOTAL - - - - -	6,861,118	457,408		457,408	
TOTAL NET RECEIPTS (shown on pages 6 and 8) - - - - -	—	—	—	—	18,759,289

APPENDIX III.—continued.

1901-02.					1902-03.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
89,089,644	£ 5,939,310	£	£ 5,939,310	£	92,766,069	£ 6,184,405		£ 6,184,405	£
3,577,612	238,508				3,500,907	233,394			
402,170	26,811				286,165	19,078			
3,979,782	265,319		265,319		3,787,072	252,472		252,472	
—	—	—	—	5,673,991	—	—	—	—	5,931,933
51,696,083	3,446,406		3,446,406		52,105,667	3,473,711		3,473,711	
554,550	36,970		36,970		589,640	39,310		39,310	
—	—	—	—	3,409,436	—	—	—	—	3,434,401
61,150,214	4,076,681		4,076,681		66,399,629	4,426,642		4,426,642	
697,470	46,498				563,339	37,556			
221,250	14,750				228,799	15,253			
918,720	61,248		61,248		792,138	52,809		52,809	
—	—	—	—	4,015,433	—	—	—	—	4,373,833
15,576,990	1,038,466		1,038,466		15,307,237	1,020,482		1,020,482	
36,576	2,439		2,439		25,483	1,699		1,699	
—	—	—	—	1,036,027	—	—	—	—	1,018,783
57,495,288	3,833,019		3,833,019		59,664,538	3,977,636		3,977,636	
174,679	11,645				179,716	11,981			
1,302,850	86,857				2,037,113	135,807			
1,477,529	98,502		98,502		2,216,829	147,788		147,788	
—	—	—	—	3,734,517	—	—	—	—	3,829,848
20,539,654	1,369,310		1,369,310		21,052,389	1,403,492		1,403,492	
106,249	7,083		7,083		116,340	7,756		7,756	
—	—	—	—	1,362,227	—	—	—	—	1,395,736
4,694,179	312,945		312,945		4,703,801	313,587		313,587	
12,954	864		864		13,926	928		928	
—	—	—	—	312,081	—	—	—	—	312,659
300,242,052	20,016,137		20,016,137		311,999,330	20,799,955		20,799,955	
4,449,761	296,651				4,243,962	282,931			
2,636,599	175,774				3,297,466	219,831			
7,086,360	472,425		472,425		7,541,428	502,762		502,762	
—	—	—	—	19,543,712	—	—	—	—	20,297,193

APPENDIX III.--continued.

TAXATION.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
		£	£	£	£
SALT :—RECEIPTS	78,756,973	5,250,465		5,250,465	
Deduct—					
Assignments and Compensations	3,574,528	238,302			
Refunds	456,891	30,459			
Total	4,031,419	268,761		268,761	
NET RECEIPTS	—	—	—	—	4,981,704
STAMPS :—RECEIPTS	53,703,699	3,580,247		3,580,247	
Deduct—					
Refunds	630,153	42,010		42,010	
NET RECEIPTS	—	—	—	—	3,538,237
EXCISE :—RECEIPTS	74,701,446	4,980,096		4,980,096	
Deduct—					
Assignments and Compensations	594,934	39,662			
Refunds	273,881	18,259			
Total	868,815	57,921		57,921	
NET RECEIPTS	—	—	—	—	4,922,175
PROVINCIAL RATES :—RECEIPTS	15,328,349	1,021,890		1,021,890	
Deduct—					
Refunds	12,169	811		811	
NET RECEIPTS	—	—	—	—	1,021,079
CUSTOMS :—RECEIPTS	59,494,470	3,966,298		3,966,298	
Deduct—					
Assignments and Compensations	176,367	11,758			
Refunds and Drawbacks	1,732,108	115,474			
Total	1,908,475	127,232		127,232	
NET RECEIPTS	—	—	—	—	3,839,066
ASSESSED TAXES :—RECEIPTS	18,192,669	1,206,845		1,206,845	
Deduct—					
Refunds	120,441	8,029		8,029	
NET RECEIPTS	—	—	—	—	1,198,816
REGISTRATION :—RECEIPTS	4,903,536	326,902		326,902	
Deduct—					
Refunds	12,915	861		861	
NET RECEIPTS	—	—	—	—	326,041
TOTAL GROSS RECEIPTS FROM TAXATION	304,991,142	20,332,743		20,332,743	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	4,345,829	289,722			
REFUNDS AND DRAWBACKS	3,238,558	215,903			
TOTAL	7,584,387	505,625		505,625	
TOTAL NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	19,827,118

APPENDIX III.—continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
80,321,520	£ 5,354,768		£ 5,354,768	5,093,466	65,646,143	£ 4,376,410		£ 4,376,410	4,109,939
3,624,151	241,610				3,695,783	246,385			
295,374	19,692				301,286	20,086			
3,919,525	261,302		261,302		3,997,069	266,471		266,471	
—	—	—	—	3,697,102	—	—	—	—	3,876,326
56,075,436	3,738,362		3,738,362		58,895,457	3,926,364		3,926,364	
618,906	41,260		41,260		750,563	50,038		50,038	
—	—	—	—		—	—	—	—	
80,301,368	5,353,425		5,353,425	5,295,863	85,317,309	5,687,820		5,687,820	5,621,059
561,450	37,430				670,621	44,708			
301,984	20,133				330,798	22,053			
863,434	57,562		57,562		1,001,419	66,761		66,761	
—	—	—	—	1,035,889	—	—	—	—	951,661
15,549,795	1,036,653		1,036,653		14,304,951	953,664		953,664	
11,459	764		764		30,053	2,003		2,003	
—	—	—	—		—	—	—	—	
65,426,562	4,361,771		4,361,771	4,267,031	65,220,264	4,348,017		4,348,017	4,258,366
175,202	11,681				210,638	14,043			
1,245,881	83,059				1,134,118	75,608			
1,421,083	94,740		94,740		1,344,756	89,651		89,651	
—	—	—	—	1,262,521	—	—	—	—	1,314,678
19,038,380	1,269,225		1,269,225		19,820,899	1,321,393		1,321,393	
100,563	6,704		6,704		100,721	6,715		6,715	
—	—	—	—		—	—	—	—	
5,080,345	338,690		338,690	337,921	5,429,376	361,959		361,959	361,135
11,536	769		769		12,364	824		824	
—	—	—	—		—	—	—	—	
—	—	—	—		—	—	—	—	
321,793,406	21,452,894		21,452,894	20,989,793	314,634,399	20,975,627		20,975,627	20,493,164
4,360,803	290,721				4,577,042	305,136			
2,585,703	172,380				2,659,903	177,327			
6,946,506	463,101		463,101		7,236,945	482,463		482,463	
—	—	—	—		—	—	—	—	

APPENDIX III.—continued.

TAXATION.		1906-07.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT:—RECEIPTS		65,440,591	£ 4,362,706	£	£ 4,362,706	£
Deduct—						
Assignments and Compensations		3,759,035	250,602			
Refunds		253,974	16,931			
Total		4,013,009	267,533		267,533	
NET RECEIPTS		—	—	—	—	4,095,173
STAMPS:—RECEIPTS		60,448,615	4,029,908		4,029,908	
Deduct—						
Refunds		663,034	44,202		44,202	
NET RECEIPTS		—	—	—	—	3,985,706
EXCISE:—RECEIPTS		88,473,289	5,898,219		5,898,219	
Deduct—						
Assignments and Compensations		642,787	42,853			
Refunds		298,558	19,904			
Total		941,345	62,757		62,757	
NET RECEIPTS		—	—	—	—	5,885,462
PROVINCIAL RATES:—RECEIPTS		7,750,070	516,671		516,671	
Deduct—						
Refunds		28,285	1,886		1,886	
NET RECEIPTS		—	—	—	—	514,785
CUSTOMS:—RECEIPTS		65,275,384	4,351,692		4,351,692	
Deduct—						
Assignments and Compensations		213,942	14,263			
Refunds and Drawbacks		1,573,953	104,930			
Total		1,787,895	119,193		119,193	
NET RECEIPTS		—	—	—	—	4,232,499
ASSESSED TAXES:—RECEIPTS		21,356,809	1,423,787		1,423,787	
Deduct—						
Refunds		111,901	7,460		7,460	
NET RECEIPTS		—	—	—	—	1,416,327
REGISTRATION:—RECEIPTS		5,696,031	379,736		379,736	
Deduct—						
Refunds		12,673	845		845	
NET RECEIPTS		—	—	—	—	378,891
TOTAL GROSS RECEIPTS FROM TAXATION		314,440,789	20,962,719		20,962,719	
DEDUCT—						
ASSIGNMENTS AND COMPENSATIONS		4,615,764	307,718			
REFUNDS AND DRAWBACKS		2,942,378	196,158			
TOTAL		7,558,142	503,876		503,876	
TOTAL NET RECEIPTS (shown on page 10)		—	—	—	—	20,458,843

APPENDIX III.—*continued.*

1907-08.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		REVENUE.
50,084,820	£ 3,338,988	£	£ 3,338,988	£
3,770,724	251,382			
228,420	15,228			
3,999,144	266,610		266,610	
—	—	—	—	3,072,378
63,894,739	4,259,649		4,259,649	
711,825	47,455		47,455	
—	—	—	—	4,212,194
93,405,154	6,227,010		6,227,010	
622,005	41,467			
336,480	22,432			
958,485	63,899		63,899	
—	—	—	—	6,163,111
7,887,441	525,829		525,829	
16,095	1,073		1,073	
—	—	—	—	524,756
75,067,404	5,004,494		5,004,494	
213,829	14,255			
1,417,020	94,468			
1,630,849	108,723		108,723	
—	—	—	—	4,895,771
22,561,693	1,504,113		1,504,113	
123,900	8,260		8,260	
—	—	—	—	1,495,853
6,229,668	415,311		415,311	
•18,645	1,243		1,243	
—	—	—	—	414,068
319,130,919	21,275,394		21,275,394	
4,451,504	296,766			
2,852,385	190,159			
7,303,889	486,925		486,925	
—	—	—	—	20,778,131

APPENDIX IV.

		1897-98.				
REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE :			£	£	£	£
Receipts - - - - -		18,735,951	1,249,063	—	1,249,063	
Deduct,—Charges - - - - -		15,082,819	1,005,521	107,165	1,112,686	
NET RECEIPTS (or Charges) - -		3,653,132	243,452	107,165	136,377	136,377
2. TELEGRAPH :						
Receipts - - - - -		13,028,230	868,549	4,163	872,712	
Deduct,—Charges - - - - -		7,679,710	511,981	181,383	693,364	
NET RECEIPTS (or Charges) - -		5,348,520	356,568	177,220	179,348	179,348
3. RAILWAYS :						
Receipts :						
State Railways :						
Gross Receipts - - - - -		190,441,650	12,696,110	230	12,696,340	
Working Expenses - - - - -		92,012,020	6,134,135	—	6,134,135	
NET TRAFFIC RECEIPTS - - - -		98,429,630	6,561,975	230	6,562,205	
Guaranteed Railways : Net Traffic Receipts		22,013,920	1,467,595	—	1,467,595	
Subsidised Companies : Repayment of Advances of Interest - - - -		129,900	8,660	1,266	9,926	
TOTAL - - - - -		120,573,450	8,038,230	1,496	8,039,726	
Charges :						
State Railways :						
Interest and Annuities* - - - -		40,955,930	2,730,395	3,687,127	6,417,522	
Guaranteed Railways :						
Interest, Surplus Profits, Land, &c. - -		1,351,120	90,074	2,154,784	2,244,858	
Subsidised Companies : Land, &c. - -		1,137,600	75,840	—	75,840	
Miscellaneous : Surveys and Central Estab- lishments - - - - -		162,290	10,819	—	10,819	
TOTAL - - - - -		43,606,940	2,907,128	5,841,911	8,749,039	
TOTAL NET RECEIPTS (or Charges)		76,966,510	5,131,102	5,840,415	700,313	709,313
4. IRRIGATION :						
Major Works (or Works for which Capital and Revenue Accounts are kept) :						
Direct Receipts - - - - -		23,777,440	1,585,163	—	1,585,163	
Working Expenses - - - - -		8,921,190	594,746	—	594,746	
Portion of Land Revenue due to Irrigation -		14,856,250	990,417	—	990,417	
		9,647,380	643,158	—	643,158	
Interest on Debt - - - - -		24,503,630	1,633,575	—	1,633,575	
		12,842,490	856,166	—	856,166	
NET RECEIPTS FROM MAJOR WORKS		11,661,140	777,409	—	777,409	
Minor Works and Navigation :						
Receipts - - - - -		2,159,480	143,965	—	143,965	
Charges - - - - -		9,582,460	638,830	1,117	639,947	
Net Charges FOR MINOR WORKS -		7,422,980	494,865	1,117	495,982	
TOTAL NET RECEIPTS (or Charges)		4,238,160	282,544	1,117	281,427	281,427
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 6) - - - - }		90,206,322	6,013,756	6,125,917	112,161	112,161

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation : -

	1897-98.	1898-99.	1899-1900.
	£	£	£
East Indian Railway - - - - -	135,339	141,221	147,359
Eastern Bengal Railway - - - - -	13,810	14,347	14,904
Scinde, Punjab, and Delhi Railway - - -	55,105	57,233	59,443
TOTAL - - - - -	204,254	212,801	221,706

APPENDIX IV.

1898-99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
19,078,455	£ 1,271,897	£ —	£ 1,271,897	156,314	19,550,863	£ 1,303,391	£ —	£ 1,303,391	155,948
15,068,555	1,004,570	111,013	1,115,583		15,781,165	1,052,078	95,365	1,147,443	
4,009,900	267,327	111,013	156,314		3,769,698	251,313	95,365	155,948	
10,696,792	713,119	7,417	720,536	36,115	12,393,431	826,229	6,444	832,673	105,891
7,831,225	522,082	162,339	684,421		8,311,045	554,070	172,712	726,782	
2,865,567	191,037	154,922	36,115		4,082,386	272,159	166,268	105,891	
196,136,243	13,075,750	230	13,075,980	620,165	219,744,234	14,649,615	230	14,649,845	75,310
99,852,913	6,656,861	—	6,656,861		107,188,086	7,145,872	—	7,145,872	
96,283,330	6,418,889	230	6,419,119		112,556,148	7,503,743	230	7,503,973	
30,826,730	2,055,115	—	2,055,115	179,457	28,608,228	1,907,215	—	1,907,215	134,589
437,146	29,143	296	29,439		395,755	26,384	1,023	27,407	
127,547,206	8,503,147	526	8,507,673		141,560,131	2,437,342	1,253	9,438,595	
43,092,506	2,872,834	3,711,690	6,584,524	620,165	45,252,508	3,016,834	3,741,444	6,758,278	75,310
4,064,429	270,962	2,162,525	2,433,487		5,279,387	351,959	2,172,336	2,524,295	
1,044,051	69,603	—	69,603		571,433	38,096	—	38,096	
543,366	36,224	—	36,224	179,457	639,242	42,616	—	42,616	134,589
48,744,352	3,249,623	5,874,215	9,123,838		51,742,570	3,449,505	5,913,780	9,363,285	
78,802,854	5,253,524	5,873,689	620,165		89,817,561	5,987,837	5,912,527	75,310	
22,129,300	1,475,287	—	1,475,287	179,457	23,677,938	1,578,529	—	1,578,529	134,589
9,403,929	626,929	—	626,929		9,971,283	664,753	—	664,753	
12,725,371	848,358	—	848,358		13,706,655	913,776	—	913,776	
10,087,584	672,505	—	672,505	179,457	10,052,606	670,174	—	670,174	134,589
22,812,955	1,520,863	—	1,520,863		23,759,261	1,583,950	—	1,583,950	
13,126,938	875,129	—	875,129		13,451,236	896,749	—	896,749	
9,686,017	645,734	—	645,734	179,457	10,308,025	687,201	—	687,201	134,589
2,359,130	157,275	—	157,275		2,219,548	147,970	—	147,970	
9,326,050	621,737	1,815	623,552		10,488,715	699,247	1,335	700,582	
6,966,920	464,462	1,815	466,277	179,457	8,269,167	551,277	1,335	552,612	134,589
2,719,097	181,272	1,815	179,457		2,038,858	135,924	1,335	134,589	
88,397,418	5,893,160	6,141,439	248,279	248,279	99,708,503	6,647,233	6,175,495	471,738	471,738

APPENDIX IV.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1900-01.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.		
			£	£	£	£
1. POST OFFICE:						
Receipts		20,287,445	1,352,496	—	1,352,496	
Deduct,—Charges		16,350,229	1,090,015	97,320	1,187,335	
NET RECEIPTS (or Charges)		3,937,216	262,481	97,320	165,161	165,161
2. TELEGRAPH:						
Receipts		13,278,032	885,202	10,614	895,816	
Deduct,—Charges		8,340,867	556,058	226,629	782,687	
NET RECEIPTS (or Charges)		4,937,165	329,144	216,015	113,129	113,129
3. RAILWAYS:						
Receipts:						
State Railways:						
Gross Receipts		254,108,649	16,940,577	230	16,940,807	
Working Expenses		126,849,817	8,456,654	—	8,456,654	
NET TRAFFIC RECEIPTS		127,258,832	8,483,923	230	8,484,153	
Guaranteed Railways: Net Traffic Receipts		19,753,492	1,316,899	—	1,316,899	
Subsidised Companies: Repayment of Advances of Interest		320,134	21,342	1,591	22,933	
TOTAL		147,332,458	9,822,164	1,821	9,823,985	
Charges:						
State Railways:						
Interest and Annuities*		46,682,461	3,112,165	4,556,471	7,668,636	
Guaranteed Railways:						
Interest, Surplus Profits, Land, &c.		2,688,133	179,209	1,589,417	1,768,626	
Subsidised Companies, Land, &c.		261,213	17,414	—	17,414	
Miscellaneous: Surveys and Central Estab- lishments		721,761	48,117	—	48,117	
TOTAL		50,353,568	3,356,905	6,145,888	9,502,793	
TOTAL NET RECEIPTS (or Charges)-		96,978,890	6,465,259	6,144,067	321,192	321,192
4. IRRIGATION:						
Major Works (or Works for which Capital and Revenue Accounts are kept):						
Direct Receipts		24,771,151	1,651,410	—	1,651,410	
Working Expenses		10,336,344	689,090	—	689,090	
Portion of Land Revenue due to Irrigation		14,434,807	962,320	—	962,320	
		11,236,246	749,083	—	749,083	
Interest on Debt		25,671,053	1,711,403	—	1,711,403	
		13,819,929	921,328	—	921,328	
NET RECEIPTS FROM MAJOR WORKS		11,851,124	790,075	—	790,075	
Minor Works and Navigation:						
Receipts		2,281,822	152,121	—	152,121	
Charges		10,628,125	708,541	642	709,183	
Net Charges FOR MINOR WORKS		8,346,303	556,420	642	557,062	
TOTAL NET RECEIPTS (or Charges)-		3,504,821	233,655	642	233,013	233,013
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 8)		109,358,092	7,290,539	6,458,044	832,495	832,495

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1900-1901.	1901-02.	1902-03.
	£	£	£
East Indian Railway	153,764	160,446	167,420
Eastern Bengal Railway	15,483	16,085	16,710
Scinde, Punjab, and Delhi Railway	61,739	64,122	66,599
Great Indian Peninsula Railway	171,038	349,423	359,452
TOTAL	402,024	590,076	610,181

APPENDIX IV.—continued.

1901-02.					1902-03.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
£	£	£	£	£		£	£	£	
20,687,695	1,379,179	—	1,379,179	134,462	21,404,139	1,426,942	—	1,426,942	115,676
17,244,598	1,149,640	95,077	1,244,717		18,170,251	1,211,351	99,915	1,311,266	
3,443,097	229,539	95,077	134,462		3,233,888	215,591	99,915	115,676	
13,494,365	899,624	8,485	908,109	3,922	13,062,086	870,806	6,173	876,979	32,763
9,129,836	608,656	295,531	904,187		9,701,776	646,785	262,957	909,742	
4,364,529	290,968	287,046	3,922		3,360,310	224,021	256,784	32,763	
288,827,411	19,255,161	3,230	19,258,391	844,651	286,729,526	19,115,302	230	19,115,532	224,581
142,221,911	9,481,461	—	9,481,461		147,246,366	9,816,425	—	9,816,425	
146,605,500	9,773,700	3,230	9,776,930		139,483,160	9,298,877	230	9,299,107	
13,724,833	914,989	—	914,989		14,192,735	946,182	—	946,182	
485,876	32,392	1,361	33,753		482,880	32,192	17,870	50,062	
16,209	10,721,081	4,591	10,725,672		154,158,775	10,277,251	18,100	10,295,351	
48,262,253	3,217,484	5,406,829	8,624,313		50,109,224	3,340,614	5,511,831	8,852,445	
2,320,090	154,673	1,009,544	1,164,217		1,363,263	90,884	1,026,892	1,117,776	
201,611	13,440	—	13,440		633,194	42,213	—	42,213	
1,185,770	79,051	—	79,051		875,044	58,336	—	58,336	
51,969,724	3,464,648	6,416,373	9,881,021		52,980,725	3,532,047	6,583,723	10,070,770	
108,846,485	7,256,433	6,411,782	844,651		101,178,050	6,745,204	6,520,623	224,581	
23,393,665	1,559,578	—	1,559,578		27,244,019	1,816,268	—	1,816,268	
10,528,805	701,920	—	701,920		11,319,158	754,610	—	754,610	
12,864,860	857,658	—	857,658		15,924,861	1,061,658	—	1,061,658	
12,200,957	813,397	—	813,397		12,215,889	814,393	—	814,393	
25,065,817	1,671,055	—	1,671,055		28,140,750	1,876,051	—	1,876,051	
14,161,844	944,123	—	944,123		14,536,567	969,105	—	969,105	
10,903,973	726,932	—	726,932		13,604,183	906,946	—	906,946	
2,374,325	158,288	—	158,288	169,330	2,008,354	133,890	—	133,890	193,394
10,716,722	714,448	1,442	715,890		12,682,863	845,525	1,917	847,442	
8,342,597	556,160	1,442	557,602		10,674,509	711,635	1,917	713,552	
2,561,576	170,772	1,442	169,330		2,929,674	195,311	1,917	193,394	
119,215,687	7,947,712	6,795,347	1,152,365	1,152,365	110,701,922	7,380,127	6,879,239	500,888	500,888

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APPENDIX IV.—continued.

		1903-04.			
REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		INDIA.		ENGLAND.	NET
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	REVENUE.
1. POST OFFICE:					
Receipts	-	22,570,568	£ 1,504,705	—	£ 1,504,705
“ Deduct,—Charges	-	18,925,109	1,261,673	104,694	1,366,367
NET RECEIPTS (or Charges)	-	3,645,459	243,032	104,694	138,338
2. TELEGRAPH:					
Receipts	-	12,766,375	851,092	6,543	857,635
Deduct,—Charges	-	10,098,716	673,248	243,576	916,824
NET RECEIPTS (or Charges)	-	2,667,659	177,844	237,033	59,189
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	-	308,234,483	20,548,965	230	20,549,195
Working Expenses	-	155,466,784	10,364,453	—	10,364,453
NET TRAFFIC RECEIPTS	-	152,767,699	10,184,512	230	10,184,742
Guaranteed Railways: Net Traffic Receipts	-	14,121,946	941,463	—	941,463
Subsidised Companies: Repayment of Advances of Interest	-	488,845	32,590	7,222	39,812
TOTAL	-	167,378,490	11,158,565	7,452	11,166,017
Charges:					
Railways:					
Interest and Annuities*	-	52,818,262	3,521,217	5,557,330	9,078,547
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	-	1,759,660	117,311	1,032,772	1,150,083
Subsidised Companies: Land, &c.	-	457,490	30,499	—	30,499
Miscellaneous: Surveys and Central Estab- lishments	-	806,520	53,768	—	53,768
TOTAL	-	55,841,932	3,722,795	6,590,102	10,312,897
TOTAL NET RECEIPTS (or Charges)	-	111,536,558	7,435,770	6,582,650	853,120
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	-	28,800,449	1,920,030	—	1,920,030
Working Expenses	-	12,161,268	810,751	—	810,751
Portion of Land Revenue due to Irrigation	-	16,639,181	1,109,279	—	1,109,279
Interest on Debt	-	12,557,090	837,139	—	837,139
NET RECEIPTS FROM MAJOR WORKS	-	29,196,271	1,946,418	—	1,946,418
Minor Works and Navigation:		14,913,519	994,235	—	994,235
Receipts	-	14,282,552	952,183	—	952,183
Charges	-	2,249,192	149,946	—	149,946
Net Charges FOR MINOR WORKS	-	13,039,745	869,316	2,150	871,466
TOTAL NET RECEIPTS (or Charges)	-	10,790,553	719,370	2,150	721,520
TOTAL NET RECEIPTS (or Charges)	-	3,492,199	232,813	2,150	230,663
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 8 and 10)	-	121,341,875	8,089,459	6,926,527	1,162,932
					1,162,932

* In the Annuities are comprised the following payments in redemption of capital according to an actuarial calculation :—

	1903-04.	1904-05.	1905-06.
	£	£	£
East Indian Railway	174,696	182,289	233,066
Eastern Bengal Railway	17,360	18,034	22,089
Scinde, Punjab, and Delhi Railway	69,171	71,842	100,883
Great Indian Peninsula Railway	369,770	361,287	371,657
Total	630,997	633,452	727,695

APPENDIX IV.—continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupces.	Equivalent at Rs. 15 = 1l.				Rupces.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
23,613,625	1,574,241	—	1,574,241		24,760,873	1,650,724	—	1,650,724	
19,943,357	1,329,556	153,034	1,482,590		21,297,381	1,419,426	121,334	1,540,760	
3,670,268	244,685	153,034	91,651	91,651	3,469,492	231,298	121,334	109,964	109,964
13,406,813	893,788	4,135	897,923		13,540,107	902,674	7,180	909,854	
10,642,134	709,476	192,792	902,268		11,383,141	758,876	317,613	1,076,489	
2,764,679	184,312	188,657	4,345	4,345	2,156,966	143,798	310,433	166,635	166,635
342,954,370	22,863,625	230	22,863,855		353,840,234	23,589,349	230	23,589,579	
169,140,199	11,276,013	—	11,276,013		174,708,462	11,647,231	—	11,647,231	
173,814,171	11,587,612	230	11,587,842		179,131,772	11,942,118	230	11,942,348	
16,122,208	1,074,814	—	1,074,814		13,829,631	921,975	—	921,975	
566,840	37,789	9,525	47,314		371,618	24,775	17,853	42,628	
190,503,219	12,700,215	9,755	12,709,970		193,333,021	12,888,868	18,083	12,906,951	
55,599,687	3,706,646	5,624,051	9,330,697		59,085,923	3,939,062	5,735,338	9,674,400	
2,078,891	138,593	1,045,143	1,183,736		1,933,696	128,913	1,038,620	1,167,533	
753,548	50,237	—	50,237		558,984	37,266	—	37,266	
715,666	47,711	—	47,711		508,902	33,926	—	33,926	
59,147,792	3,943,187	6,669,194	10,612,381		62,087,505	4,139,167	6,773,958	10,913,125	
131,355,427	8,757,028	6,659,439	2,097,589	2,097,589	131,245,516	8,749,701	6,755,875	1,993,826	1,993,826
29,914,971	1,994,331	—	1,994,331		28,037,332	1,869,156	—	1,869,156	
13,129,242	875,281	—	875,281		13,467,347	897,823	—	897,823	
16,785,759	1,119,050	—	1,119,050		14,569,985	971,333	—	971,333	
13,398,743	893,250	—	893,250		14,531,687	968,779	—	968,779	
30,184,502	2,012,300	—	2,012,300		29,101,672	1,940,112	—	1,940,112	
15,228,363	1,015,224	—	1,015,224		15,621,842	1,041,456	—	1,041,456	
14,956,139	997,076	—	997,076		13,479,830	898,656	—	898,656	
2,686,498	179,100	—	179,100		2,470,095	164,673	—	164,673	
13,362,501	890,834	1,998	892,832		14,060,016	937,334	—	937,334	
10,676,003	711,734	1,998	713,732		11,589,921	772,661	—	772,661	
4,280,136	285,342	1,998	283,344	283,344	1,889,909	125,995	—	125,995	125,995
142,070,510	9,471,367	7,003,128	2,468,239	2,468,239	138,761,883	9,250,792	7,187,642	2,063,150	2,063,150

APPENDIX IV.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1906-07.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupces.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. POST OFFICE :			£	£	£	£
Receipts	- - - - -	26,267,186	1,751,146	—	1,751,146	
Deduct,—Charges	- - - - -	23,703,709	1,540,247	62,686	1,602,933	
NET RECEIPTS	- - - - -	3,163,477	210,899	62,686	148,213	148,213
2. TELEGRAPH :						
Receipts	- - - - -	14,166,341	944,423	8,583	953,006	
Deduct,—Charges	- - - - -	12,148,295	809,886	316,319	1,126,205	
NET RECEIPTS	- - - - -	2,018,046	134,537	307,736	173,199	173,199
3. RAILWAYS :						
Receipts :						
State Railways :						
Gross Receipts	- - - - -	386,712,722	25,780,848	230	25,781,078	
Working Expenses	- - - - -	198,783,672	13,252,245	—	13,252,245	
NET TRAFFIC RECEIPTS	- - - - -	187,929,050	12,528,603	230	12,528,833	
Guaranteed Railways : Net Traffic Receipts	- - - - -	5,982,017	398,801	—	398,801	
Subsidised Companies : Repayment of Advances of Interest	- - - - -	388,746	25,917	30,272	56,189	
TOTAL	- - - - -	194,299,813	12,953,321	30,502	12,983,823	
Charges :						
State Railways :						
Interest and Annuities*	- - - - -	38,406,120	2,560,408	7,415,286	9,975,694	
Guaranteed Railways :						
Interest, Surplus Profits, Land, &c.	- - - - -	625,535	41,702	584,751	626,453	
Subsidised Companies : Land, &c.	- - - - -	517,387	34,493	—	34,493	
Miscellaneous : Surveys and Central Estab- lishments	- - - - -	592,650	39,510	—	39,510	
TOTAL	- - - - -	40,141,692	2,676,113	8,000,037	10,676,150	
TOTAL NET RECEIPTS (or Charges)	- - - - -	154,158,121	10,277,208	7,969,535	2,307,673	2,307,673
4. IRRIGATION :						
Major Works (or Works for which Capital and Revenue Accounts are kept) :						
Direct Receipts	- - - - -	35,133,476	2,342,231	—	2,342,231	
Working Expenses	- - - - -	14,169,487	944,632	—	994,632	
	- - - - -	20,963,989	1,397,599	—	1,397,599	
Portion of Land Revenue due to Irrigation	- - - - -	15,104,710	1,006,981	—	1,006,981	
	- - - - -	36,068,699	2,404,580	—	2,404,580	
Interest on Debt	- - - - -	12,426,488	828,433	106,798	935,231	
NET RECEIPTS FROM MAJOR WORKS	- - - - -	23,612,211	1,576,147	106,798	1,469,349	
Minor Works and Navigation :						
Receipts	- - - - -	2,755,575	183,705	—	183,705	
Charges	- - - - -	12,853,470	856,898	—	856,898	
Net Charges FOR MINOR WORKS	- - - - -	10,097,895	673,193	—	673,193	
TOTAL NET RECEIPTS (or Charges)	- - - - -	13,544,316	902,954	106,798	796,156	796,156
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 10)	- - - - -	172,883,960	11,525,598	8,446,755	3,078,843	3,078,843

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation :—

	1906-07.	1907-08.
	£	£
East Indian Railway	212,367	252,124
Eastern Bengal Railway	22,915	23,777
Scinde, Punjab, and Delhi Railway	104,530	108,355
Great Indian Peninsula Railway	382,323	393,297
TOTAL	752,135	777,553

APPENDIX IV.—continued.

1907-08.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		REVENUE.
	£	£	£	£
27,359,983	1,823,999	—	1,823,999	
25,673,099	1,711,540	61,180	1,772,720	
1,686,884	112,459	61,180	51,279	51,279
14,917,910	994,527	12,270	1,006,797	
12,813,078	854,205	230,242	1,084,447	
2,104,832	140,322	217,972	77,650	77,650
409,450,713	27,296,714	230	27,296,944	
226,182,511	15,078,834	—	15,078,834	
183,268,202	12,217,880	230	12,218,110	
3,429,224	228,615	—	228,615	
208,839	13,923	38,683	52,606	
186,906,265	12,460,418	38,913	12,499,331	
40,832,229	2,722,148	7,525,561	10,247,709	
232,966	15,531	576,576	592,107	
220,731	14,715	—	14,715	
1,226,963	81,798	—	81,798	
42,512,889	2,834,192	8,102,137	10,936,329	
144,393,376	9,626,226	8,063,224	1,563,002	1,563,002
33,120,215	2,208,014	—	2,208,014	
15,060,137	1,004,009	—	1,004,009	
18,060,078	1,204,005	—	1,204,005	
15,607,989	1,040,533	—	1,040,533	
33,668,067	2,244,538	—	2,244,538	
13,088,523	872,568	108,344	980,912	
20,579,544	1,371,970	108,344	1,263,626	
3,480,677	232,045	—	232,045	
12,737,946	849,196	—	849,196	
9,257,269	617,151	—	617,151	
11,322,275	754,819	108,344	646,475	646,475
159,507,371	10,633,826	8,450,720	2,183,106	2,183,106

APPENDIX V.

MINT.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts -	1,820,440	121,363	7	121,370	
Charges -	802,730	53,516	5,300	58,816	
NET RECEIPTS or Charges (shown on pages 4 and 6)	1,017,710	67,847	5,293	62,554	62,554

MINT.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts -	47,592,732	3,172,849	26	3,172,875	
Charges -	47,095,788	3,139,719	13,040	3,152,759	
NET RECEIPTS or Charges (shown on pages 6 and 8)	496,944	33,130	13,014	20,116	20,116

MINT.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts -	43,270,754	2,884,717	49	2,884,766	
Charges -	41,662,331	2,777,489	8,096	2,785,585	
NET RECEIPTS or Charges (shown on pages 8 and 10)	1,608,423	107,228	8,047	99,181	99,181

MINT.	1906-07.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts -	6,291,969	419,465	33	419,498	
Charges -	1,958,645	130,577	36,321	166,898	
NET RECEIPTS or Charges (shown on page 10)	4,333,324	288,888	36,288	252,600	252,600

APPENDIX V.

1898-99.					1899-1900.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
779,115	51,941	13	51,954	23,713	5,176,185	345,079	12	345,091	289,183
1,080,760	72,051	3,616	75,667		798,216	53,214	2,694	55,908	
301,645	20,110	3,603	23,713		4,377,969	291,865	2,682	289,183	

1901-02.					1902-03.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
8,329,925	555,328	41	555,369	51,340	6,168,083	411,206	32	411,238	12,776
7,371,901	491,460	12,569	504,029		6,234,258	415,617	8,397	424,014	
958,024	63,868	12,528	51,340		66,175	4,411	8,365	12,776	

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
3,095,454	206,364	46	206,410	88,533	4,817,052	321,137	46	321,183	201,104
1,552,767	103,518	14,359	117,877		1,629,649	108,643	11,436	120,079	
1,542,687	102,846	14,313	—		3,187,403	212,494	11,390	201,104	

1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
6,658,760	443,918	—	443,918	279,017
1,955,231	130,349	34,552	164,901	
4,703,529	313,569	34,552	279,017	

APPENDIX VI.

EXCHANGE.	1897-98.		1898-99.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
		£		£
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT—				
(1) Average drawing rate of the year - - -	250,171,070		241,234,330	
(2) Rs. 15 for 1l. - - - -	240,069,010		240,909,540	
Difference being Exchange on net Sterling Expenditure:—				
Receipt, or Charge - - - -	10,102,060	673,470	324,790	21,653
Exchange on Remittance Account				
Receipt, or Charge - - - -	439,700	29,313	754,210	50,281
TOTAL, shown on pages 4, 6, and 8 -	9,662,360	644,157	429,420	28,628
Exchange Compensation Allowance to Officers -	6,858,650	457,243	4,797,044	319,803
GRAND TOTAL: Receipt, or Charge -	—	1,101,400	—	291,175

EXCHANGE.	1903-04.		1904-05.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
		£		£
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT—				
(1) Average drawing rate of the year - - -	260,197,625		281,623,947	
(2) Rs. 15 for 1l. - - - -	260,995,950		282,414,810	
Difference being Exchange on Net Sterling Expenditure:—				
Receipt, or Charge - - - -	798,325	53,222	790,863	52,724
Exchange on Remittance Account:				
Receipt - - - -	78,108	5,207	620,114	41,341
TOTAL, shown on pages 8 and 10 -	876,433	58,429	1,410,977	94,065
Exchange Compensation Allowance to Officers -	5,070,131	338,009	5,248,149	349,877
GRAND TOTAL: Charge - - -	—	279,580	—	255,812

APPENDIX VI.

1899-1900.		1900-01.		1901-02.		1902-03.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£		£		£
240,920,722		255,169,103		253,357,421		264,974,738	
241,939,545		254,743,215		253,161,705		265,005,240	
1,018,823	67,922	425,888	28,392	195,716	13,048	30,502	2,033
2,233,063	148,871	51,848	3,457	578,131	38,542	443,066	29,538
1,214,240	80,949	477,736	31,849	382,415	25,494	473,568	31,571
4,757,222	317,148	4,543,712	302,914	4,551,400	303,427	4,750,069	316,671
—	398,097	—	334,763	—	277,933	—	285,100

1905-06.		1906-07.		1907-08.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£		£
264,287,595		273,578,936		266,037,392	
264,993,495		275,009,145		266,529,450	
705,900	47,060	1,430,209	95,347	492,058	32,804
537,157	35,810	1,420,119	94,675	925,606	61,707
1,243,057	82,870	2,850,328	190,022	1,417,664	94,511
5,423,575	361,572	5,494,799	366,320	5,383,182	358,879
—	278,702	—	176,298	—	264,368

APPENDIX VII.

DEBT SERVICES.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT	38,197,240	2,546,483	4,069,144	6,615,627	
Amounts chargeable to Railways (<i>see</i> pp. 28 and 29).	40,790,090	2,719,339	1,189,929	3,909,268	
Amounts chargeable to Irrigation (<i>see</i> pp. 28 and 29).	12,842,490	856,166	—	856,166	
	53,632,580	3,575,505	1,189,929	4,765,434	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*15,435,340	*1,029,022	2,879,215	1,850,193	
2. INTEREST on other Obligations	5,106,240	340,416	51	340,467	
	10,329,100	688,606	2,879,266	2,190,660	
Deduct,—Receipts†	8,280,691	552,046	20,190	572,236	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irriga- tion)—shown on pp. 5 and 7 }	18,609,791	1,240,652	2,859,076	1,618,424	1,618,424

DEBT SERVICES.	1900-01.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT	40,550,556	2,703,370	4,371,063	7,074,433	
Amounts chargeable to Railways (<i>see</i> pp. 30 and 31).	46,559,768	3,103,985	1,272,714	4,376,699	
Amounts chargeable to Irrigation (<i>see</i> pp. 30 and 31).	13,819,929	921,328	—	921,328	
	60,379,697	4,025,313	1,272,714	5,298,027	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*19,829,141	*1,321,943	3,098,349	1,776,406	•
2. INTEREST on other Obligations	5,391,577	359,438	226	359,664	
	14,437,564	962,505	3,098,575	2,136,070	
Deduct,—Receipts†	8,779,225	585,281	56,392	641,673	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irriga- tion)—shown on pp. 7 and 9) }	23,216,789	1,547,786	3,042,183	1,494,397	1,494,397

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.
† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to land holders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX VII.

1898-99.					1899-1900.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	£
39,061,132	2,604,076	3,991,656	6,595,732		39,027,597	2,601,839	4,072,798	6,674,637	
42,927,622	2,861,849	1,185,790	4,047,632		45,090,125	3,006,008	1,178,527	4,184,535	
13,126,938	875,129	—	875,129		13,451,236	896,749	—	896,749	
56,054,560	3,736,971	1,185,790	4,922,761		58,541,361	3,902,757	1,178,527	5,081,284	
*16,993,428	*1,132,895	2,805,866	1,672,971		*19,513,764	*1,300,918	2,894,271	1,593,353	
5,116,560	341,104	91	341,195		5,273,530	351,569	85	351,654	
11,876,868	791,791	2,805,957	2,014,166		14,240,234	949,349	2,894,356	1,945,007	
10,015,724	667,715	29,867	697,582		8,204,707	546,981	49,334	596,315	
21,892,592	1,459,506	2,776,090	1,316,584	1,316,584	22,444,941	1,496,330	2,845,022	1,348,692	1,348,692

1901-02.					1902-03.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	£
40,388,541	2,692,569	4,370,358	7,062,927		40,918,933	2,727,928	4,365,547	7,093,475	
47,774,475	3,184,965	1,366,632	4,551,597		49,851,608	3,323,440	1,362,388	4,685,828	
14,161,844	944,123	—	944,123		14,536,567	969,105	—	969,105	
61,936,319	4,129,088	1,366,632	5,495,720		64,888,175	4,292,545	1,362,388	5,654,933	
*21,847,778	*1,436,519	3,003,726	1,567,207		*23,469,242	*1,564,617	3,003,159	1,438,542	
5,652,426	376,828	56	376,884		5,917,462	394,497	224	394,721	
15,895,352	1,059,691	3,003,782	1,994,091		17,551,780	1,170,120	3,003,383	1,833,263	
10,523,197	701,546	77,151	778,697		10,568,767	704,583	157,315	861,898	
26,418,549	1,761,237	2,926,631	1,165,394	1,165,394	28,120,547	1,874,703	2,846,068	971,365	971,365

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VII.—*continued.*

DEBT SERVICES.	1903-04.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupres.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	41,776,092	2,785,072	4,342,826	7,127,898	
Amount chargeable to Railways (<i>see</i> pp. 32 and 33).	52,435,672	3,495,711	1,359,281	4,854,992	
Amount chargeable to Irrigation (<i>see</i> pp. 32 and 33).	14,913,519	994,235	—	994,235	
	67,349,191	4,489,946	1,359,281	5,849,227	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*25,573,099	*1,704,874	2,983,545	1,278,671	
2. INTEREST on other Obligations - - -	6,298,216	419,881	3	419,884	
	19,274,883	1,284,993	2,983,548	1,698,555	
Deduct—Receipts† - - -	11,205,925	747,061	141,788	888,849	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrig- ation—shown on pp. 9 and 11) -	30,480,808	2,032,054	2,841,760	809,706	809,706

DEBT SERVICES.	1906-07.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1 INTEREST ON DEBT - - -	45,496,632	3,033,109	4,870,244	7,903,353	.
Amounts chargeable to Railways (<i>see</i> pp. 34 and 35).	37,807,002	2,520,467	3,027,943	5,548,410	
Amounts chargeable to Irrigation (<i>see</i> pp. 34 and 35).	12,426,488	828,433	106,798	935,231	
	50,233,490	3,348,900	3,134,741	6,483,641	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*4,736,858	315,791	1,735,503	1,419,712	.
2. INTEREST on other Obligations - - -	7,442,572	496,172	—	496,172	
	2,705,714	180,381	1,735,503	1,915,884	
Deduct—Receipts - - -	10,856,414	723,761	248,432	972,193	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrig- ation—shown on page 11) - - - }	8,150,700	543,380	1,487,071	943,691	943,691

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.--continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
42,792,544	2,852,836	4,423,911	7,276,747		43,917,978	2,927,865	4,418,371	7,346,236	
55,217,951	3,681,197	1,378,746	5,059,943		58,724,879	3,914,992	1,435,001	5,349,993	
15,228,363	1,015,224	—	1,015,224		15,621,842	1,041,456	—	1,041,456	
70,446,314	4,696,421	1,378,746	6,075,167		74,346,721	4,956,448	1,435,001	6,391,449	
*27,653,770	*1,843,584	3,045,165	1,201,580		*30,428,743	*2,028,583	2,983,370	954,787	
6,653,397	443,560	—	443,560		6,805,379	453,692	—	453,692	
21,000,373	1,400,025	3,045,165	1,645,140		23,623,364	1,574,891	2,983,370	1,408,479	
10,182,770	678,851	160,471	839,322		10,444,567	696,304	237,877	934,181	
31,183,143	2,078,876	2,884,694	805,818	805,818	34,067,931	2,271,195	2,745,493	474,298	474,298

1907-08.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
46,229,345	3,081,956	4,990,485	8,072,441	
39,773,282	2,651,552	3,118,662	5,770,214	
13,088,523	872,568	108,344	980,912	
52,861,805	3,524,120	3,227,006	6,751,126	
6,532,460	442,164	1,763,479	1,321,315	
7,492,940	499,529	—	499,529	
860,480	57,365	1,763,479	1,820,844	
11,777,460	785,164	180,593	965,757	
10,916,980	727,799	1,582,886	855,087	855,087

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VIII.

MILITARY SERVICES.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. ARMY :		£	£	£	£
Effective Charges - - - - -	155,921,620	10,394,775	1,804,263	12,199,038	
Non-Effective Charges - - - - -	9,223,850	614,923	2,414,845	3,029,768	
Military Operations - - - - -	38,479,920	2,565,328	25,119	2,590,447	
TOTAL - - - - -	203,625,390	13,575,026	4,244,227	17,819,253	
Deduct,—Receipts : Effective - - - - -	6,472,070	431,471	31,959	463,430	
Non-Effective - - - - -	885,020	59,001	14,443	73,444	
Military Operations - - - - -	736,230	49,082	—	49,082	
Total - - - - -	8,093,320	539,554	46,402	585,956	
TOTAL NET ARMY CHARGES - - - - -	195,532,070	13,035,472	4,197,825	17,233,297	17,233,297
2. MARINE - - - - -	1,761,020	117,401	242,792	360,193	
Deduct,—Receipts - - - - -	497,520	33,168	—	33,168	
TOTAL NET MARINE CHARGES - - - - -	1,263,500	84,233	242,792	327,025	327,025
3. MILITARY WORKS - - - - -	10,595,400	706,360	69,633	775,993	
Deduct,—Receipts - - - - -	525,610	35,041	—	35,041	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	10,069,790	671,319	69,633	740,952	740,952
4. SPECIAL DEFENCE WORKS - - - - -	40,200	2,680	17,739	15,059	15,059
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 5 and 7) - - - - -	206,825,160	13,788,344	4,527,989	18,316,333	18,316,333

1900-01.					
1. ARMY - - - - -	Rupees.	£	£	£	£
Effective Charges - - - - -	150,548,739	10,036,582	2,054,376	12,090,958	
Non-Effective Charges - - - - -	9,103,829	606,922	2,384,918	2,991,840	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	159,652,568	10,643,504	4,439,294	15,082,798	
Deduct,—Receipts : Effective - - - - -	10,903,499	726,900	16,152	743,052	
Non-Effective - - - - -	861,430	57,429	16,793	74,222	
Military Operations - - - - -	—	—	—	—	
Total - - - - -	11,764,929	784,329	32,945	817,274	
TOTAL NET ARMY CHARGES - - - - -	147,887,639	9,859,175	4,406,349	14,265,524	14,265,524
2. MARINE - - - - -	1,745,215	116,348	376,933	493,281	
Deduct,—Receipts - - - - -	576,998	38,466	—	38,466	
TOTAL NET MARINE CHARGES - - - - -	1,168,217	77,882	376,933	454,815	454,815
3. MILITARY WORKS - - - - -	11,128,272	741,885	41,057	782,942	
Deduct,—Receipts - - - - -	536,320	65,755	—	35,755	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	10,591,952	706,130	41,057	747,187	747,187
4. SPECIAL DEFENCE WORKS - - - - -	—	—	6,864	6,864	6,864
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 7 and 9) - - - - -	159,647,808	10,643,187	4,831,203	15,474,390	15,474,390

APPENDIX VIII.

1898-99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
154,983,237	10,332,216	1,902,482	12,234,698	15,385,042	153,248,703	10,216,580	1,638,737	11,855,317	14,165,743
9,332,845	622,189	2,421,679	3,043,868		9,115,539	607,703	2,422,206	3,029,909	
10,575,245	705,017	17,743	722,760		—	—	—	—	
174,891,327	11,659,422	4,341,904	16,001,326		162,364,242	10,824,283	4,060,943	14,885,226	
7,084,884	472,326	41,919	514,245		8,656,127	577,075	66,015	643,090	
887,903	59,193	15,214	74,407		882,459	58,831	17,562	76,393	
414,484	27,632	—	27,632		—	—	—	—	
8,387,271	559,151	57,133	616,284		9,538,586	635,906	83,577	719,483	
166,504,056	11,100,271	4,284,771	15,385,042		152,825,656	10,188,377	3,977,366	14,165,743	
1,683,475	112,231	231,538	343,769	317,301	1,373,626	91,575	354,526	446,101	408,074
397,020	26,468	—	26,468		570,415	38,027	—	38,027	
1,286,455	85,763	231,538	317,301		803,211	53,548	354,526	408,074	
11,326,765	755,118	52,531	807,649		12,071,699	804,780	31,782	836,562	
542,345	36,156	—	36,156	771,493	521,705	34,780	—	34,780	801,782
10,784,420	718,962	52,531	771,493		11,549,994	770,000	31,782	801,782	
453	30	944	974		—	—	874	874	
178,575,384	11,905,026	4,569,784	16,474,810	16,474,810	165,178,861	11,011,925	4,364,548	15,376,473	15,376,473

1901-02.					1902-03.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
161,385,945	10,759,063	2,032,260	12,791,323	14,786,342	170,999,003	11,399,934	2,926,858	14,326,792	16,221,402
9,327,144	621,809	2,350,799	2,972,608		9,837,015	655,801	2,363,799	3,019,600	
—	—	—	—		—	—	—	—	
170,713,089	11,380,872	4,383,059	15,763,931		180,836,018	12,055,735	5,290,657	17,346,392	
9,447,636	629,842	255,487	885,329		9,817,847	654,523	333,733	988,256	
1,064,725	70,982	21,278	92,260		1,162,034	77,469	59,265	136,734	
—	—	—	—		—	—	—	—	
10,512,361	700,824	276,765	977,589		10,979,881	731,992	392,998	1,124,990	
160,200,728	10,680,048	4,106,294	14,786,342		169,856,137	11,323,743	4,897,659	16,221,402	
2,315,472	154,365	339,416	493,781	460,810	2,017,381	134,492	274,730	409,222	354,843
494,568	32,971	—	32,971		815,681	54,379	—	54,379	
1,820,904	121,394	339,416	460,810		1,201,700	80,113	274,730	354,843	
13,952,561	930,171	34,612	964,783		15,510,922	1,034,062	62,607	1,096,669	
714,652	47,643	—	47,643	917,140	574,515	38,301	—	38,301	1,058,368
13,237,909	882,528	34,612	917,140		14,936,407	995,761	62,607	1,058,368	
—	—	—	—		—	—	—	—	
175,259,541	11,683,970	4,480,322	16,164,292	16,164,292	185,994,244	12,399,617	5,234,996	17,634,613	17,634,613

APPENDIX VIII.—continued.

MILITARY SERVICES.		1903-04.				NET EXPENDI- TURE.
		[INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
1. ARMY :			£	£	£	£
Effective Charges	- - - -	182,714,858	12,180,990	2,618,780	14,799,770	
Re-organisation	- - - -	-	-	-	-	
Non-Effective Charges	- - - -	10,092,048	672,803	2,392,635	3,065,438	
Military Operations	- - - -	-	-	-	-	
TOTAL	- - - -	192,806,906	12,853,793	5,011,415	17,865,208	
Deduct,—Receipts : Effective	- - - -	8,181,045	545,403	402,632	948,035	
Re-organisation	- - - -	-	-	-	-	
Non-Effective	- - - -	1,404,589	93,639	47,754	141,393	
Total	- - - -	9,585,634	639,042	450,386	1,089,428	
TOTAL NET ARMY CHARGES	- - - -	183,221,272	12,214,751	4,561,029	16,775,780	16,775,780
2. MARINE	- - - -	4,556,901	303,794	309,957	613,751	
Deduct,—Receipts	- - - -	3,664,993	244,333	21,000	265,333	
TOTAL NET MARINE CHARGES	- - - -	891,908	59,461	288,957	348,418	348,418
3. MILITARY WORKS :						
Ordinary Charges	- - - -	14,725,195	981,680	52,974	1,034,654	
Re-organisation	- - - -	-	-	-	-	
Deduct,—Receipts	- - - -	676,244	45,083	-	45,083	
TOTAL NET CHARGES FOR MILITARY WORKS	- - - -	14,048,951	936,597	52,974	989,571	989,571
4. SPECIAL DEFENCE WORKS	- - - -	325,395	21,693	5,361	27,054	27,054
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 9 and 11)	- - - -	198,487,526	13,232,502	4,908,321	18,140,823	18,140,823

		1906-07.				NET EXPENDI- TURE.
		Rupees.		£	£	
			£			
1. ARMY :						
Effective Charges	- - - -	201,969,620	13,464,641	3,092,900	16,557,541	
Re-organisation	- - - -	-	-	-	-	
Non-Effective Charges	- - - -	10,116,965	674,464	2,425,840	3,100,304	
Military Operations	- - - -	-	-	-	-	
TOTAL	- - - -	212,086,585	14,139,105	5,518,740	19,657,845	
Deduct,—Receipts : Effective	- - - -	9,803,377	653,558	441,956	1,095,514	
Re-organisation	- - - -	-	-	-	-	
Non-Effective	- - - -	1,380,251	92,017	30,038	122,055	
Total	- - - -	11,183,628	745,575	471,994	1,217,569	
TOTAL NET ARMY CHARGES	- - - -	200,902,957	13,393,530	5,046,746	18,440,276	18,440,276
2. MARINE	- - - -	4,148,935*	276,596	386,789	663,385	
Deduct,—Receipts	- - - -	2,221,896	148,126	49	148,175	
TOTAL NET MARINE CHARGES	- - - -	1,927,039	128,470	386,740	515,210	515,210
3. MILITARY WORKS :						
Ordinary Charges	- - - -	16,028,916	1,068,594	58,921	1,127,515	
Re-organisation	- - - -	-	-	-	-	
Deduct,—Receipts	- - - -	764,984	50,999	-	50,999	
TOTAL NET CHARGES FOR MILITARY WORKS	- - - -	15,263,932	1,017,595	58,921	1,076,516	1,076,516
4. SPECIAL DEFENCE WORKS	- - - -	1,411,302	94,087	44,271	138,358	138,358
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 11)	- - - -	219,505,230	14,633,682	5,536,678	20,170,360	20,170,360

* Differs from the amount shown in Statement B., appended to the Financial Statement for 1908-09 by Rs. 15,242 on account of pensions of the Imperial Marine Department debited in that year to Provincial Revenues which are in the Financial Statement taken under the head "29 Superannuation Allowances and Pensions."

APPENDIX VIII.—continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
195,340,056	13,022,670	2,946,125	15,968,795		194,323,949	12,954,930	2,066,665	15,021,595	
6,167,087	411,139	686,366	1,097,505		6,881,904	458,793	715,567	1,174,360	
10,080,632	672,042	2,437,352	3,109,394		10,295,803	686,387	2,384,788	3,071,175	
—	—	—	—		—	—	—	—	
211,587,775	14,105,851	6,069,843	20,175,694		211,501,656	14,100,110	5,167,020	19,267,130	
7,755,858	517,057	327,327	844,384		8,519,122	567,941	490,432	1,058,373	
95	6	—	6		4,417	295	—	295	
1,346,318	89,755	26,786	116,541		1,407,285	93,819	37,209	131,028	
—	—	—	—		—	—	—	—	
9,102,271	606,818	354,113	960,931		9,930,824	662,055	527,641	1,189,696	
—	—	—	—		—	—	—	—	
202,485,504	13,499,033	5,715,730	19,214,763	19,214,763	201,570,832	13,438,055	4,639,379	18,077,434	18,077,434
4,520,689	301,379	319,410	620,789		4,098,980	273,265	277,805	551,070	
2,996,859	199,791	4,000	203,791		1,993,297	132,886	10,884	143,770	
—	—	—	—		—	—	—	—	
1,523,830	101,588	315,410	416,998	416,998	2,105,683	140,379	266,921	407,300	407,300
—	—	—	—		—	—	—	—	
13,946,562	929,771	49,641	979,412		13,232,457	882,164	47,645	929,809	
32,810	2,187	—	2,187		2,468,117	164,542	554	165,096	
681,931	45,462	—	45,462		739,582	49,306	—	49,306	
—	—	—	—		—	—	—	—	
13,297,441	886,496	49,641	936,137	936,137	14,960,992	997,400	48,199	1,045,599	1,045,599
—	—	—	—		—	—	—	—	
538,613	35,908	92,387	128,295	128,295	1,128,782	75,252	71,054	146,306	146,306
—	—	—	—		—	—	—	—	
217,845,388	14,523,025	6,173,168	20,696,193	20,696,193	219,766,289	14,651,086	5,025,553	19,676,639	19,676,639
—	—	—	—		—	—	—	—	

1907-08.				
Rupees.	£	£	£	£
199,788,207	13,319,214	2,218,290	15,537,504	
9,891,248	659,416	2,450,613	3,110,029	
—	—	—	—	
209,679,455	13,978,630	4,668,903	18,647,533	
7,983,278	532,219	376,330	908,549	
1,265,146	84,343	29,587	113,930	
—	—	—	—	
9,248,424	616,562	405,917	1,022,479	
—	—	—	—	
200,431,031	13,362,068	4,262,986	17,625,054	17,625,054
3,596,072	239,738	245,286	485,024	
1,315,296	87,686	—	87,686	
—	—	—	—	
2,280,776	152,052	245,286	397,338	397,338
—	—	—	—	
16,444,534	1,096,303	70,640	1,166,943	
859,015	57,268	—	57,268	
—	—	—	—	
15,585,519	1,039,035	70,640	1,109,675	1,109,675
—	—	—	—	
1,431,376	95,425	20,862	116,287	116,287
—	—	—	—	
219,728,702	14,648,580	4,599,774	19,248,354	19,248,354

APPENDIX IX.

COLLECTION OF REVENUE.	1897-98.				
	INDIA.		ENGLAND.		NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15. = 1l.	Sterling.	TOTAL.	
		£	£	£	£
Land Revenue - - - - -	41,552,504	2,770,167	901	2,771,068	
Forest - - - - -	9,951,680	663,445	4,172	667,617	
Salt - - - - -	4,730,150	315,343	468	315,811	
Stamps - - - - -	979,980	65,332	35,844	101,176	
Excise - - - - -	2,402,710	160,181	123	160,304	
Provincial Rates - - - - -	73,650	4,910	—	4,910	
Customs - - - - -	2,113,790	140,919	—	140,919	
Assessed Taxes - - - - -	322,780	21,519	—	21,519	
Registration - - - - -	2,478,900	165,260	—	165,260	
TOTAL (shown on pages 5 and 7) - -	64,606,144	4,307,076	41,508	4,348,584	4,348,584

COLLECTION OF REVENUE.	1900-01.				
	INDIA.		ENGLAND.		NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	TOTAL.	
		£	£	£	£
Land Revenue - - - - -	41,737,014	2,785,801	176	2,785,977	
Forest - - - - -	10,924,937	728,329	1,835	730,164	
Salt - - - - -	5,047,501	336,500	433	336,933	
Stamps - - - - -	1,112,809	74,187	28,752	102,939	
Excise - - - - -	2,416,769	161,118	58	161,176	
Provincial Rates - - - - -	74,120	4,941	—	4,941	
Customs - - - - -	2,427,076	161,805	125	161,930	
Assessed Taxes - - - - -	335,967	22,398	—	22,398	
Registration - - - - -	2,543,952	169,597	—	169,597	
TOTAL (shown on pages 7 and 9) - -	66,670,145	4,444,676	31,379	4,476,055	4,476,055

APPENDIX IX.

1898-99.					1899-1900.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
40,212,614	2,680,841	1,255	2,682,096		40,831,941	2,722,129	645	2,722,774	
9,795,849	653,057	7,421	660,478		10,790,296	719,353	10,822	730,175	
4,653,139	310,209	258	310,467		4,966,747	331,116	640	331,756	
947,389	63,159	35,296	98,455		950,619	63,375	37,914	101,289	
2,430,140	162,009	—	162,009		2,422,627	161,509	—	161,509	
54,500	3,633	—	3,633		76,068	5,071	—	5,071	
2,148,445	143,230	65	143,295		2,306,176	153,745	208	153,953	
328,120	21,875	—	21,875		332,364	22,158	—	22,158	
2,485,107	165,674	—	165,674		2,456,979	163,799	—	163,799	
63,055,303	4,203,687	44,295	4,247,982	4,247,982	65,133,817	4,342,255	50,229	4,392,484	4,392,484

1901-02.					1902-03.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
42,462,286	2,830,819	670	2,831,489		43,196,574	2,879,771	148	2,879,919	
10,520,701	701,380	4,201	705,581		11,249,331	749,955	1,828	751,783	
5,141,683	342,779	851	343,630		5,186,238	345,749	142	345,891	
1,143,750	76,250	29,567	105,817		1,161,149	77,410	31,898	109,308	
2,491,879	166,125	30	166,155		2,837,618	189,175	9	189,184	
106,350	7,090	—	7,090		112,557	7,504	—	7,504	
2,419,723	161,315	160	161,475		2,417,843	161,190	145	161,335	
357,348	23,823	—	23,823		360,841	24,056	—	24,056	
2,576,045	171,736	—	171,736		2,577,670	171,845	—	171,845	
67,219,765	4,481,317	35,479	4,516,796	4,516,796	69,099,821	4,606,655	34,170	4,640,825	4,640,825

APPENDIX IX. *continued.*

COLLECTION OF REVENUE.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Land Revenue - - - - -	45,298,076	3,019,872	408	3,020,280	
Forest - - - - -	12,166,993	811,133	2,485	813,618	
Salt - - - - -	4,935,853	329,057	2,134	331,191	
Stamps - - - - -	1,202,373	80,158	42,221	122,379	
Excise - - - - -	3,208,429	213,895	33	213,928	
Provincial Rates - - - - -	90,437	6,029	—	6,029	
Customs - - - - -	2,520,550	168,037	128	168,165	
Assessed Taxes - - - - -	342,204	22,814	—	22,814	
Registration - - - - -	2,667,009	177,800	—	177,800	
TOTAL (shown on pages 9 and 11) -	72,431,924	4,828,795	47,409	4,876,204	4,876,204

COLLECTION OF REVENUE.	1906-07.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Land Revenue - - - - -	50,296,986	3,353,132	790	3,353,922	
Forest - - - - -	14,093,152	939,543	9,323	948,866	
Salt - - - - -	5,446,786	363,119	1,370	364,489	
Stamps - - - - -	1,289,498	85,966	100,300	186,266	
Excise - - - - -	4,117,933	274,529	80	274,609	
Provincial Rates - - - - -	66,279	4,419	—	4,419	
Customs - - - - -	2,999,434	199,962	222	200,184	
Assessed Taxes - - - - -	357,418	23,828	—	23,828	
Registration - - - - -	2,991,463	199,431		199,431	
TOTAL (shown on page 11) -	81,658,949	5,443,929	112,085	5,556,014	5,556,014

APPENDIX IX.—continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
47,604,109	3,173,608	875	3,174,483		49,421,312	3,294,754	1,811	3,296,565	
12,967,856	864,524	4,614	869,138		14,258,521	950,568	4,250	954,818	
5,162,759	344,184	918	345,102		5,441,628	362,775	391	363,166	
1,234,918	82,328	38,763	121,091		1,295,424	86,362	41,802	126,164	
3,622,103	241,473	841	242,314		3,871,724	258,115	1	258,116	
84,256	5,617	—	5,617		93,301	6,220	—	6,220	
2,683,465	178,898	348	179,246		2,730,322	182,021	438	182,459	
315,129	21,008	—	21,008		337,766	22,518	—	22,518	
2,713,486	180,899	—	180,899		2,814,198	187,613	—	187,613	
76,388,081	5,092,539	46,359	5,138,898	5,138,898	80,264,196	5,350,946	48,693	5,399,639	5,399,639

1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
52,503,025	3,500,202	1,138	3,501,340	
14,635,975	975,732	4,608	980,340	
5,446,039	363,069	415	363,484	
477,439	31,829	107,280	139,109	
4,440,008	296,000	94	296,094	
71,049	4,737	—	4,737	
3,088,036	205,869	609	206,478	
368,650	24,577	—	24,577	
3,204,970	213,664	—	213,664	
84,235,191	5,615,679	114,144	5,729,823	5,729,823

APPENDIX X.

CIVIL DEPARTMENTS.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupces.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges	14,874,234	991,616	257,745	1,249,361	1,249,361
2. LAW COURTS :					
Charges	31,324,811	2,088,321	795	2,089,116	
Receipts	3,545,132	236,342	—	236,342	
	27,779,679	1,851,979	795	1,852,774	1,852,774
3. JAILS :					
Charges	11,187,033	745,802	2,218	748,020	
Receipts	3,062,800	204,187	—	204,187	
	8,124,233	541,615	2,218	543,833	543,833
4. POLICE :					
Charges	39,073,589	2,604,906	683	2,605,589	
Receipts	2,921,786	194,785	—	194,785	
	36,151,803	2,410,121	683	2,410,804	2,410,804
5. PORTS AND PILOTAGE :					
Charges	1,751,967	116,798	100	116,898	
Receipts	1,528,690	101,913	—	101,913	
	223,277	14,885	100	14,985	14,985
6. EDUCATION :					
Charges	9,834,016	655,601	1,541	657,142	
Receipts	1,391,987	92,799	—	92,799	
	8,442,029	562,802	1,541	564,343	564,343
7. ECCLESIASTICAL :					
Charges	1,735,790	115,719	245	115,964	115,964
8. MEDICAL :					
Charges	10,009,091	667,273	16,931	684,204	
Receipts	736,312	49,088	1,622	50,710	
	9,272,779	618,185	15,309	633,494	633,494
9. POLITICAL :					
Charges	8,957,600	597,173	24,349	621,522	621,522
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :		o			
Charges	4,602,658	306,844	26,109	332,953	
Receipts	934,627	62,308	303	62,611	
	3,668,031	244,536	25,806	270,342	270,342
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 5 and 7)	119,229,455	7,948,631	328,791	8,277,422	8,277,422

APPENDIX X.

1898-99.					1899-1900.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
14,780,032	985,335	252,496	1,237,831	1,237,831	14,909,678	993,979	320,023	1,314,002	1,314,002
30,727,336	2,048,489	794	2,049,283		31,202,662	2,080,177	547	2,080,724	
3,664,921	244,328	—	244,328		3,519,362	234,624	—	234,624	
27,062,415	1,804,161	794	1,804,955	1,804,955	27,683,300	1,845,553	547	1,846,100	1,846,100
10,288,209	685,881	133	686,014		10,260,188	684,012	222	684,234	
3,085,530	205,702	—	205,702		3,403,582	226,905	—	226,905	
7,202,679	480,179	133	480,312	480,312	6,856,606	457,107	222	457,329	457,329
38,433,598	2,562,240	778	2,563,018		38,958,867	2,597,258	448	2,597,706	
2,865,821	191,055	—	191,055		2,378,743	158,583	—	158,583	
35,567,777	2,371,185	778	2,371,963	2,371,963	36,580,124	2,438,675	448	2,439,123	2,439,123
1,684,564	112,304	170	112,474		1,741,847	116,123	80	116,203	
1,523,930	101,929	—	101,929		1,503,899	100,260	—	100,260	
155,634	10,375	170	10,545	10,545	237,948	15,863	80	15,943	15,943
10,033,548	668,903	1,917	670,820		10,248,553	683,237	1,852	685,089	
1,491,675	99,445	—	99,445		1,517,319	101,155	—	101,155	
8,541,873	569,458	1,917	571,375	571,375	8,731,234	582,082	1,852	583,934	583,934
1,697,403	113,160	795	113,955	113,955	1,707,796	113,853	211	114,064	114,064
12,151,202	810,080	10,273	820,353		10,404,196	693,613	11,689	705,302	
723,530	48,235	1,547	49,782		780,284	52,019	1,521	53,540	
11,427,672	761,845	8,726	770,571	770,571	9,623,912	641,594	10,168	651,762	651,762
8,660,466	577,365	24,627	601,992	601,992	10,468,139	697,876	23,960	721,836	721,836
4,868,359	324,557	21,144	345,701		4,919,849	327,990	28,772	356,762	
940,875	62,725	447	63,172		1,071,451	71,430	493	71,923	
3,927,484	261,832	20,697	282,529	282,529	3,848,398	256,560	28,279	284,839	284,839
119,023,435	7,934,895	311,133	8,246,028	8,246,028	120,647,135	8,043,142	385,790	8,428,932	8,428,932

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.					1900-01.				NET EXPENDI- TURE.
					INDIA.		ENGLAND.	TOTAL.	
					Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION:						£	£	£	£
Charges	-	-	-	-	15,219,183	1,014,612	255,196	1,269,808	1,269,808
2. LAW COURTS:									
Charges	-	-	-	-	31,860,797	2,124,053	261	2,124,314	
Receipts	-	-	-	-	3,409,720	227,315	—	227,315	
					28,451,077	1,896,738	261	1,896,999	1,896,999
3. JAILS:									
Charges	-	-	-	-	11,955,882	797,059	—	797,059	
Receipts	-	-	-	-	3,676,810	245,121	—	245,121	
					8,279,072	551,938	—	551,938	551,938
4. POLICE:									
Charges	-	-	-	-	39,895,806	2,659,720	1,245	2,660,965	
Receipts	-	-	-	-	2,559,314	173,287	—	173,287	
					37,296,492	2,486,433	1,245	2,487,678	2,487,678
5. PORTS AND PILOTAGE:									
Charges	-	-	-	-	1,843,518	122,901	250	123,151	
Receipts	-	-	-	-	1,760,642	117,376	—	117,376	
					82,876	5,525	250	5,775	5,775
6. EDUCATION:									
Charges	-	-	-	-	10,183,531	678,903	2,708	681,611	
Receipts	-	-	-	-	1,582,671	105,512	—	105,512	
					8,600,860	573,391	2,708	576,099	576,099
7. ECCLESIASTICAL:									
Charges	-	-	-	-	1,733,963	115,598	753	116,351	116,351
8. MEDICAL:									
Charges	-	-	-	-	10,635,012	709,000	5,222	714,222	
Receipts	-	-	-	-	795,777	53,051	1,487	54,538	
					9,839,235	655,949	3,735	659,684	659,684
9. POLITICAL:									
Charges	-	-	-	-	8,441,227	562,748	24,743	587,491	587,491
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS:									
Charges	-	-	-	-	5,996,702	399,781	41,107	440,888	
Receipts	-	-	-	-	1,229,685	81,981	425	82,405	
					4,767,017	317,801	40,682	358,483	358,483
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 7 and 9) -					122,711,002	8,180,733	329,573	8,510,306	8,510,306

APPENDIX X.—continued.

1901-02.					1902-03.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
15,471,980	£ 1,031,465	£ 259,112	£ 1,290,577	£ 1,290,577	17,818,276	£ 1,187,885	£ 251,474	£ 1,439,359	£ 1,439,359
32,358,047	2,157,203	504	2,157,707	1,927,117	33,226,184	2,215,079	210	2,215,289	1,973,700
3,458,848	230,590	—	230,590		3,623,825	241,589	—	241,589	
28,899,199	1,926,613	504	1,927,117		29,602,359	1,973,490	210	1,973,700	
11,561,299	770,753	813	771,566	521,043	10,881,591	725,440	65	725,505	489,203
3,757,836	250,523	—	250,523		3,544,533	236,302	—	236,302	
7,803,463	520,230	813	521,043		7,337,058	489,138	65	489,203	
40,355,251	2,690,350	994	2,691,344	2,528,654	41,040,274	2,736,018	1,675	2,737,693	2,566,924
2,440,358	162,690	—	162,690		2,561,539	170,769	—	170,769	
37,914,893	2,527,660	994	2,528,654		38,478,735	2,565,249	1,675	2,566,924	
1,938,518	129,235	20	129,255	15,038	2,015,850	134,390	80	134,470	13,804
1,713,254	114,217	—	114,217		1,809,999	120,666	—	120,666	
225,264	15,018	20	15,038		205,851	13,724	80	13,804	
10,668,575	711,238	2,734	713,972	604,987	12,492,718	832,848	1,882	834,730	721,564
1,634,777	108,985	—	108,985		1,697,477	113,166	—	113,166	
9,033,798	602,253	2,734	604,987		10,795,241	719,682	1,882	721,564	
1,684,155	112,277	499	112,776	112,776	1,655,652	110,377	646	111,023	111,023
9,071,941	604,796	4,886	609,682	554,450	10,607,263	707,151	8,414	715,565	658,155
807,888	53,859	1,373	55,232		839,463	55,964	1,446	57,410	
8,264,053	550,937	3,513	554,450		9,767,800	651,187	6,968	658,155	
10,200,530	680,036	7,028	687,064	687,064	12,183,119	812,207	7,249	819,456	819,456
6,683,197	445,542	31,166	476,713	389,284	6,663,647	444,243	33,457	477,700	385,551
1,304,921	86,995	434	87,429		1,374,272	91,618	531	92,149	
5,378,276	358,552	30,732	389,284		5,289,375	352,625	32,926	385,551	
124,875,611	8,325,041	305,949	8,630,990	8,630,990	133,133,466	8,875,564	303,175	9,178,739	9,178,739

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.	1903-04.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. GENERAL ADMINISTRATION:		£	£	£	£
Charges - - - - -	17,027,333	1,135,156	279,602	1,414,758	1,414,758
2. LAW COURTS:					
Charges - - - - -	34,138,223	2,275,881	778	2,276,659	
Receipts - - - - -	3,838,538	255,902	—	255,902	
	30,299,685	2,019,979	778	2,020,757	2,020,757
3. JAILS:					
Charges - - - - -	10,695,458	713,031	83	713,114	
Receipts - - - - -	3,609,178	240,612	—	240,612	
	7,086,280	472,419	83	472,502	472,502
4. POLICE:					
Charges - - - - -	41,796,089	2,786,406	967	2,787,373	
Receipts - - - - -	2,628,586	175,239	—	175,239	
	39,167,503	2,611,167	967	2,612,134	2,612,134
5. FORTS AND PILOTAGE:					
Charges - - - - -	2,149,370	143,291	48	143,339	
Receipts - - - - -	1,918,053	127,870	—	127,870	
	231,317	15,421	48	15,469	15,469
6. EDUCATION:					
Charges - - - - -	13,120,884	874,725	3,708	878,433	
Receipts - - - - -	1,742,245	116,150	—	116,150	
	11,378,639	758,575	3,708	762,283	762,283
7. ECCLESIASTICAL:					
Charges - - - - -	1,692,069	112,805	936	113,741	113,741
8. MEDICAL:					
Charges - - - - -	10,111,916	674,127	5,887	680,014	
Receipts - - - - -	885,709	59,047	1,351	60,398	
	9,226,207	615,080	4,536	619,616	619,616
9. POLITICAL:					
Charges - - - - -	10,462,019	697,468	5,092	702,560	702,560
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS:					
Charges - - - - -	7,261,900	484,127	34,524	518,651	
Receipts - - - - -	1,528,450	101,897	725	102,622	
	5,733,450	382,230	33,799	416,029	416,029
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 9 and 11) - }	132,304,502	8,820,300	329,549	9,149,849	9,149,849

APPENDIX X.—continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
16,854,438	£ 1,123,629	£ 272,236	£ 1,395,865	£ 1,395,865	18,308,239	£ 1,220,549	£ 290,342	£ 1,510,891	£ 1,510,891
35,066,466	2,337,764	480	2,338,244	2,086,306	36,143,989	2,409,599	150	2,409,749	2,134,211
3,779,068	251,938	—	251,938		4,133,068	275,538	—	275,538	
31,287,398	2,085,826	480	2,086,306		32,010,921	2,134,061	150	2,134,211	
10,597,957	706,530	19	706,549	461,144	11,900,946	793,397	2	793,399	540,170
3,681,072	245,405	—	245,405		3,798,432	253,229	—	253,229	
6,916,885	461,125	19	461,144		8,102,514	540,168	2	540,170	
42,904,677	2,860,312	622	2,860,934	2,686,942	45,909,698	3,060,647	1,109	3,061,756	2,891,884
2,609,875	173,992	—	173,992		2,548,080	169,872	—	169,872	
40,294,802	2,686,320	622	2,686,942		43,361,618	2,890,775	1,109	2,891,884	
3,046,546	203,103	238	203,341	61,178	2,365,841	157,723	48	157,771	12,275
2,132,454	142,163	—	142,163		2,182,435	145,496	—	145,496	
914,092	60,940	238	61,178		183,406	12,227	48	12,275	
14,728,654	981,910	5,064	986,974	864,156	18,273,075	1,218,205	5,646	1,223,851	1,087,415
1,842,278	122,818	—	122,818		2,046,549	136,436	—	136,436	
12,886,376	859,092	5,064	864,156		16,226,526	1,081,769	5,646	1,087,415	
1,809,727	120,649	390	121,039	121,039	1,816,331	121,089	282	121,371	121,371
10,524,023	701,601	6,196	707,797	650,216	11,272,681	751,512	10,865	762,377	693,061
847,136	56,476	1,105	57,581		1,022,406	68,160	1,156	69,316	
9,676,887	645,125	5,091	650,216		10,250,275	683,352	9,709	693,061	
11,793,498	786,233	4,094	790,327	790,327	14,068,500	937,900	5,534	943,434	943,434
7,000,306	466,688	34,891	501,579	414,971	8,669,751	577,983	45,121	623,104	538,781
1,289,865	85,991	617	86,608		1,259,565	83,971	352	84,323	
5,710,441	380,697	34,274	414,971		7,410,186	494,012	44,769	538,781	
138,144,544	9,209,636	322,508	9,532,144	9,532,144	151,738,516	10,115,902	357,591	10,473,493	10,473,493

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APPENDIX X.—continued.

1906-07.					
CIVIL DEPARTMENTS.		INDIA.		ENGLAND.	TOTAL.
		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	
			£	£	£
1. GENERAL ADMINISTRATION :					
Charges - - - - -		18,672,411	1,244,827	280,008	1,524,835
2. LAW COURTS :					
Charges - - - - -		38,100,453	2,540,030	466	2,540,496
Receipts - - - - -		4,071,344	271,423	—	271,423
		34,029,109	2,268,607	466	2,269,073
3. JAILS :					
Charges - - - - -		12,645,210	843,014	90	843,104
Receipts - - - - -		3,775,780	251,718	—	251,718
		8,869,430	591,296	90	591,386
4. POLICE :					
Charges - - - - -		52,995,067	3,533,005	1,700	3,534,705
Receipts - - - - -		2,254,653	150,310	—	150,310
		50,740,414	3,382,695	1,700	3,384,395
5. PORTS AND PILOTAGE :					
Charges - - - - -		2,414,142	160,943	67	161,010
Receipts - - - - -		2,159,429	143,962	—	143,962
		254,713	16,981	67	17,048
6. EDUCATION :					
Charges - - - - -		20,136,373	1,342,425	6,157	1,348,582
Receipts - - - - -		2,114,820	140,988	—	140,988
		18,021,553	1,201,437	6,157	1,207,594
7. ECCLESIASTICAL :					
Charges - - - - -		1,882,920	125,528	378	125,906
8. MEDICAL :					
Charges - - - - -		12,057,009	803,801	12,587	816,388
Receipts - - - - -		820,086	54,673	973	55,646
		11,236,923	749,128	11,614	760,742
9. POLITICAL :					
Charges - - - - -		15,843,710	1,056,247	3,786	1,060,033
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges - - - - -		9,544,088	636,272	55,027	691,299
Receipts - - - - -		1,292,212	86,148	634	86,782
		8,251,876	550,124	54,393	604,517
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 11)		167,803,059	11,186,870	358,659	11,545,529

APPENDIX X.—*continued.*

1907-08.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
19,311,376	1,287,425	334,718	1,622,143	1,622,143
38,884,521	2,592,302	150	2,592,452	
3,961,297	264,087	—	264,087	
34,923,224	2,328,215	150	2,328,365	2,328,365
12,824,239	854,949	1,817	856,766	
3,816,046	254,403	—	254,403	
9,008,193	600,546	1,817	602,363	602,363
57,162,909	3,810,861	2,493	3,813,354	
2,304,761	153,651	—	153,651	
54,858,148	3,657,210	2,493	3,659,703	3,659,703
2,618,672	174,578	221	174,799	
2,083,054	138,870	—	138,870	
535,618	35,708	221	35,929	35,929
22,218,348	1,481,223	7,869	1,489,092	
2,179,267	145,285	—	145,285	
20,039,081	1,335,938	7,869	1,343,807	1,343,807
1,848,599	123,240	306	123,546	123,546
12,738,274	849,218	7,385	856,603	
773,443	51,562	907	52,469	
11,964,831	797,656	6,478	804,134	804,134
11,851,636	790,109	6,046	796,155	796,155
10,520,907	701,394	71,264	772,658	
1,330,010	88,667	487	89,154	
9,190,897	612,727	70,777	683,504	683,504
173,531,603	11,568,774	430,875	11,999,649	11,999,649

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - - -	4,278,710	285,247	9,332	294,579	294,579
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	7,630	509	182,026	182,535	182,535
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	10,302,600	686,840	1,878,319	2,565,159	
Receipts - - - - -	2,042,956	136,197	87,639	223,836	
	8,259,644	550,643	1,790,680	2,341,323	2,341,323
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,281,715	418,781	54,449	473,230	
Receipts - - - - -	805,751	53,716	—	53,716	
	5,475,964	365,065	54,449	419,514	419,514
5. MISCELLANEOUS:					
Charges - - - - -	3,425,005	228,334	26,921	255,255	
Receipts - - - - -	4,206,757	280,451	2,929	283,380	
	781,752	52,117	23,992	28,125	28,125
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 5 and 7) - }	17,240,196	1,149,347	2,060,479	3,209,826	3,209,826

1900-01.					
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,877,633	258,509	20,805	279,314	279,314
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	23	1	245,544	245,545	245,545
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	11,237,722	749,182	1,931,096	2,680,278	
Receipts - - - - -	1,626,531	108,435	84,270	192,705	
	9,611,191	640,747	1,846,826	2,487,573	2,487,573
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,457,752	430,517	67,350	497,867	
Receipts - - - - -	837,607	55,841	—	55,841	
	5,620,145	374,676	67,350	442,026	442,026
5. MISCELLANEOUS:					
Charges - - - - -	4,012,241	267,482	25,197	292,679	
Receipts - - - - -	3,640,888	242,726	3,382	246,108	
	371,353	24,756	21,815	46,571	46,571
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 7 and 9) - }	19,480,345	1,298,689	2,202,340	3,501,029	3,501,029

APPENDIX XI.

1898-99.					1899-1900.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
4,136,446	275,763	11,577	287,340	287,340	3,983,365	265,558	11,452	277,010	277,010
15,949	1,063	254,101	255,164	255,164	9,660	644	277,539	278,183	278,183
10,526,529 1,717,614	701,768 114,508	1,920,904 92,698	2,622,672 207,206	2,415,466	10,918,605 1,696,422	727,907 113,095	1,944,108 90,026	2,672,015 203,121	2,468,894
8,808,915	587,260	1,828,206	2,415,466		9,222,183	614,812	1,854,082	2,468,894	
6,315,536 878,432	421,036 58,562	49,458 —	470,494 58,562	411,932	6,666,969 898,005	444,465 59,867	59,700 —	504,165 59,867	444,298
5,437,104	362,474	49,458	411,932		5,768,964	384,598	59,700	444,298	
3,023,778 5,015,325	201,585 334,355	23,274 22,394	224,859 356,749	131,890	3,536,359 3,770,992	235,757 251,400	36,189 1,825	271,946 253,225	18,721
1,991,547	132,770	880	131,890		234,633	15,643	34,364	18,721	
16,406,867	1,093,790	2,144,222	3,238,012	3,238,012	18,749,539	1,249,969	2,237,137	3,487,106	3,487,106

1901-02.					1902-03.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
3,804,743	253,649	10,722	264,371	264,371	3,870,229	258,015	12,590	270,605	270,605
11,492	766	246,986	247,752	247,752	5,480	365	237,600	237,965	237,965
11,510,668 1,669,437	767,378 111,296	1,956,441 81,750	2,723,819 193,046	2,530,773	11,949,625 1,758,683	796,641 117,245	1,986,284 82,577	2,782,925 199,822	2,583,103
9,841,231	656,082	1,874,691	2,530,773		10,190,942	679,396	1,903,707	2,583,103	
6,550,992 945,996	436,733 63,066	97,139 —	533,872 63,066	470,806	6,883,206 898,280	458,880 59,886	102,348 —	561,228 59,886	501,342
5,604,996	373,667	97,139	470,806		5,984,926	398,994	102,348	501,342	
5,762,909 4,486,247	384,194 299,084	20,184 11,969	404,378 311,053	93,325	10,919,219 4,027,869	727,949 268,525	25,458 6,954	753,407 275,479	477,928
1,276,662	85,110	8,215	93,325		6,891,350	459,424	18,504	477,928	
20,539,124	1,369,274	2,237,753	3,607,027	3,607,027	26,942,927	1,796,194	2,274,749	4,070,943	4,070,943

APPENDIX XI.—continued.

MISCELLANEOUS CIVIL CHARGES.	1903-04.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - - -	3,699,387	246,626	10,843	257,469	257,469
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	4,271	285	229,740	230,025	230,025
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	12,471,083	831,405	1,991,460	2,822,865	2,625,230
Receipts - - - - -	1,790,727	119,381	78,254	197,635	
	10,680,356	712,024	1,913,206	2,625,230	
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,743,520	449,568	89,866	539,434	467,862
Receipts - - - - -	1,073,575	71,572	—	71,572	
	5,669,945	377,996	89,866	467,862	
5. MISCELLANEOUS:					
Charges - - - - -	8,629,772	575,319	15,757	591,076	298,368
Receipts - - - - -	4,195,251	279,683	13,025	292,708	
	4,434,521	295,636	2,732	298,368	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 9 and 11) - }	24,488,480	1,632,567	2,246,387	3,878,954	3,878,954

	1906-07.				
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,377,795	225,187	10,460	235,647	235,647
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	1,686	312	243,015	243,327	243,327
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	*14,126,901	941,793	2,004,949	2,946,742	2,754,855
Receipts - - - - -	1,882,096	125,473	66,414	191,887	
	12,244,805	816,320	1,938,535	2,754,855	
4. STATIONERY AND PRINTING:					
Charges - - - - -	7,930,088	528,673	115,320	643,993	565,248
Receipts - - - - -	1,181,176	78,745	—	78,745	
	6,748,912	449,928	115,320	565,248	
5. MISCELLANEOUS:					
Charges - - - - -	6,256,856	417,123	19,400	436,523	42,424
Receipts - - - - -	6,868,230	457,882	21,065	478,947	
	611,374	40,759	1,665	42,424	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 11) - }	21,764,824	1,450,988	2,305,665	3,756,653	3,756,653

* Differs by Rs. 15,242 from the amount shown in Statement B., appended to the Financial statement for 1908-09, vide footnote to page 46.

APPENDIX XI.—continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	£
3,565,635	237,709	10,672	248,381	248,381	3,533,235	235,549	11,117	246,666	246,666
778	52	211,338	211,390	211,390	3,196	213	226,859	227,072	227,072
13,168,968 1,782,554	877,931 118,837	1,999,664 73,048	2,877,595 191,885	2,685,710	13,665,907 1,882,919	911,060 125,528	1,999,157 70,893	2,910,217 196,421	2,713,796
11,386,414	759,094	1,926,616	2,685,710		11,782,988	785,532	1,928,264	2,713,796	
6,908,459 1,076,732	460,564 71,782	102,802 —	563,366 71,782		6,851,426 1,105,728	456,762 73,715	89,771 —	546,533 73,715	472,818
5,831,727	388,782	102,802	491,584	491,584	5,745,698	383,047	89,771	472,818	
5,922,600 4,049,142	394,840 269,943	65,986 2,584	460,826 272,527	188,299	7,433,605 4,169,472	495,574 277,965	21,846 56,522	517,420 334,487	
1,873,458	124,897	63,402	188,299		3,264,133	217,609	34,676	182,933	182,933
22,658,012	1,510,534	2,314,830	3,825,364	3,825,364	24,329,250	1,621,950	2,221,335	3,843,285	3,843,285

1907-08.				
Rupees.	£	£	£	£
3,381,861	225,457	23,487	248,944	248,944
2,334	156	329,359	329,515	329,515
14,752,319 2,296,658	983,488 153,110	2,025,973 68,526	3,009,461 221,636	2,787,825
12,455,661	830,378	1,957,447	2,787,825	
8,962,034 1,372,089	597,469 91,472	138,115 —	735,584 91,472	
7,589,945	505,997	138,115	644,112	644,112
6,215,472 4,428,846	414,365 295,257	35,210 8,755	449,575 304,012	145,563
1,786,626	119,108	26,455	145,563	
25,216,427	1,681,096	2,474,863	4,155,959	4,155,959

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES).		1897-98.			
		INDIA.		ENGLAND.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 17.	Sterling.	
CIVIL WORKS:			£	£	£
Charges	- - - - -	26,882,705	1,792,180	80,866	1,873,046
Receipts	- - - - -	3,108,285	207,219	28,911	236,130
Net charge	- - - - -	23,774,420	1,584,961	51,955	1,636,916
CONSTRUCTION OF RAILWAYS:—CHARGE	-	10,315	688	—	688
TOTAL NET CHARGE (shown on pages 5 and 7)		23,784,735	1,585,649	51,955	1,637,604

CIVIL WORKS:		1900-01.			
		Rupees.	£	£	£
Charges	- - - - -	32,610,879	2,174,059	92,286	2,966,345
Receipts	- - - - -	2,809,042	187,270	26,714	213,984
Net Charge	- - - - -	29,801,837	1,986,789	65,572	2,052,361
CONSTRUCTION OF RAILWAYS:—Receipt	- -	12,329	822	—	822
TOTAL NET CHARGE (shown on pages 7 and 9)		29,789,508	1,985,967	65,572	2,051,539

CIVIL WORKS:		1903-04.			
		Rupees.	£	£	£
Charges	- - - - -	50,278,979	3,351,932	92,026	3,443,958
Receipts	- - - - -	3,943,799	262,920	26,171	289,091
Net Charge	- - - - -	46,335,180	3,089,012	65,855	3,154,867
CONSTRUCTION OF RAILWAYS:—CHARGE	-	2,860	191	—	191
TOTAL NET CHARGE (shown on pages 9 and 11)		46,338,040	3,089,203	65,855	3,155,058

CIVIL WORKS:		1906-07.			
		Rupees.	£	£	£
Charges	- - - - -	64,348,478	4,289,899	68,758	4,358,657
Receipts	- - - - -	3,965,811	254,387	23,476	287,863
Net Charge	- - - - -	60,382,667	4,025,512	45,282	4,070,794
CONSTRUCTION OF RAILWAYS:—CHARGE	-	13,432	895	—	895
TOTAL NET CHARGE (shown on page 11)		60,396,099	4,026,407	45,282	4,071,689

APPENDIX XII.

1898-99.					1899-1900.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
30,232,390	2,015,493	99,043	2,114,536	1,863,076	33,188,693	2,212,580	91,735	2,304,315	2,068,776
3,314,109	220,941	30,519	251,460		3,097,220	206,481	29,058	235,539	
26,918,281	1,794,552	68,524	1,863,076		30,091,473	2,006,099	62,677	2,068,776	
16,519	1,100	—	1,100	1,100	10,642	709	—	709	709
26,934,800	1,795,652	68,524	1,864,176	1,864,176	30,102,115	2,006,808	62,677	2,069,485	2,069,485

1901-02.					1902-03.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
37,807,906	2,520,527	105,176	2,625,703	2,406,800	44,197,563	2,946,504	107,562	3,054,066	2,837,856
2,853,795	190,254	28,649	218,903		2,812,963	187,531	28,679	216,210	
34,954,111	2,330,273	76,527	2,406,800		41,384,600	2,758,973	78,883	2,837,856	
1,239,748	82,650	—	82,650	82,650	834	56	—	56	56
33,714,363	2,247,623	76,527	2,324,150	2,324,150	41,383,766	2,758,917	78,883	2,837,800	2,837,800

1904-05.					1905-06.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
51,703,603	3,446,907	73,882	3,520,789	3,266,308	61,853,111	4,123,541	75,023	4,198,564	3,944,060
3,423,781	228,252	26,229	254,481		3,527,491	235,166	19,338	254,504	
48,279,822	3,218,655	47,653	3,266,308		58,325,620	3,888,375	55,685	3,944,060	
437	29	—	29	29	1,014	67	—	67	67
48,280,259	3,218,684	47,653	3,266,337	3,266,337	58,326,634	3,888,442	55,685	3,944,127	3,944,127

1907-08.				
Rupees.	£	£	£	£
69,254,809	4,616,988	68,102	4,685,090	4,436,024
3,711,855	247,457	1,609	249,066	
65,542,954	4,369,531	66,493	4,436,024	
8,286	553	—	553	553
65,551,240	4,370,084	66,493	4,436,577	4,436,577

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF - - - -	52,617,270	3,507,818	1,740	3,509,558	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	375,170	25,011	—	25,011	
4. REDUCTION OR AVOIDANCE OF DEBT -	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 5 and 7) }	52,992,440	3,532,829	1,740	3,534,569	3,534,569
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY - - -	2,252,825	150,155	251,743	101,588	
BENGAL-NAGPUR RAILWAY - - -	2,073,945	138,263	271,974	133,711	
TOTAL IN RAILWAY REVENUE ACCOUNT - - - -	4,326,270	288,418	523,717	235,299	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE - - - }	48,666,170	3,244,411	525,457	3,769,868	

FAMINE RELIEF AND INSURANCE.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF - - - -	61,623,918	4,108,261	7,802	4,116,063	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	406,710	31,114	—	31,114	
4. REDUCTION OR AVOIDANCE OF DEBT -	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 7 and 9) }	62,090,628	4,139,375	7,802	4,147,177	4,147,177
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY - - -	—	—	—	—	
BENGAL-NAGPUR RAILWAY - - -	4,635,322	309,021	318,544	9,523	
TOTAL IN RAILWAY REVENUE ACCOUNT - - - -	4,635,322	309,021	318,544	9,523	
TOTAL PROVISION FOR FAMINE AND INSURANCE - - - }	57,455,306	3,830,354	326,346	4,156,700	

APPENDIX XIII.

1898-99.					1899-1900.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
	£	£	£	£		£	£	£	£
340,048	22,670	1	22,671	787,511	30,709,849	2,047,323	3,717	2,051,040	2,074,970
6,903,526	460,235	—	460,235		—	—	—	—	
116,695	7,780	—	7,780		358,946	23,930	—	23,930	
4,452,378	296,825	—	296,825		—	—	—	—	
11,812,647	787,510	1	787,511		31,068,795	2,071,253	3,717	2,074,970	
2,246,625	149,775	246,080	96,305		3,287,143	219,143	248,742	29,599	
2,640,720	176,048	288,200	142,152		—	—	—	—	
4,887,345	325,823	534,280	208,457		3,287,143	219,143	248,742	29,599	
6,925,302	461,687	534,281	995,968		27,781,652	1,852,110	252,459	2,104,569	

1901-02.					1902-03.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
	£	£	£	£		£	£	£	£
7,929,173	528,612	118	528,730	884,061	4,830,344	322,023	—	322,023	983,090
—	—	—	—		24,375	1,625	—	1,625	
987,516	65,835	4,858	70,693		1,377,256	91,817	2,925	94,742	
4,269,574	284,638	—	284,638		8,470,500	564,700	—	564,700	
13,186,263	879,085	4,976	884,061		14,702,475	980,165	2,925	983,090	
—	—	—	—		—	—	—	—	
3,194,501	212,967	328,455	115,488		*	*	*	17,424	
3,194,501	212,967	328,455	115,488		—	—	—	17,424	
9,991,762	666,118	333,431	999,549		—	—	—	1,000,514	

* Figures not shown separately in the Accounts.

APPENDIX XIII.—continued.

FAMINE RELIEF AND INSURANCE.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF - - - -	305,264	20,351	—	20,351	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	1,122,834	74,855	21,750	96,605	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	2,158,845	143,923	523	144,446	
4. REDUCTION OR AVOIDANCE OF DEBT - -	9,664,163	644,278	—	644,278	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 9 and 11) }	13,251,106	883,407	22,273	905,680	905,680
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY - - -	3,614,584	240,972	261,888	20,916	
BENGAL-NAGPUR RAILWAY - - -	4,177,664	278,510	351,914	73,404	
TOTAL IN RAILWAY REVENUE ACCOUNT - - - -	7,792,248	519,482	613,802	94,320	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE - - -	5,458,858	363,925	636,075	1,000,000	

FAMINE RELIEF AND INSURANCE.	1906-07.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF - - - -	4,761,866	317,458	—	317,458	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	1,626	3,442	—	3,442	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	5,255,507	350,367	6,093	356,460	
4. REDUCTION OR AVOIDANCE OF DEBT -	4,985,746	332,383	—	332,383	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 11) }	15,054,745	1,003,650	6,093	1,009,743	1,009,743

APPENDIX XIII.—continued.

1904-05.					1905-06.				
INDIA		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
31,309	2,087	—	2,087	1,000,009	2,052,269	136,817	—	136,817	1,000,930
1,456,817	97,121	18,691	115,812		700,456	46,697	8,581	55,278	
3,225,200	215,013	—	215,013		4,392,058	292,804	3,769	296,573	
10,006,451	667,097	—	667,097		7,683,928	512,262	—	512,262	
14,719,777	981,318	18,691	1,000,009		14,828,711	988,580	12,350	1,000,930	
From April 1st, 1904, no charge in respect of these railways has been made against the Famine Insurance grant.									

1907-08.				
INDIA.		ENGLAND. — Sterling.	TOTAL	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
9,333,929	622,262	—	622,262	1,296,063
98,415	6,561	—	6,561	
6,059,990	403,999	13,241	417,240	
3,750,000	250,000	—	250,000	
19,242,334	1,282,822	13,241	1,296,063	

EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 3 May 1911;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1899–1900 to 1909–10 (in continuation of Parliamentary Paper, No. 165 of Session 1909).”

India Office, }
10 May 1911. }

RICHMOND RITCHIE,
Under Secretary of State for India.

(*Mr. Montagu.*)

Ordered, by The House of Commons, to be Printed,
10 May 1911.

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1911.

MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1909-10, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	74,593,495
The receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous (excluding 'Exchange')," which are treated in this Return as deductions from expenditure, amounted to -	4,397,572
Deducting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (after the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	70,195,923
Against this sum it is necessary to set off the charges under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these was - - - - -	20,576,173
The Balance is shown in the present Return as the total Net Revenue - - - - -	49,619,750

	£
The total Expenditure charged against Revenue as shown in the Financial Statement was - - - - -	73,986,854
This amount includes charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) -	20,576,173
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments amounting to - - - - -	53,410,681
Against this sum it is necessary to set off the receipts of the spending departments, amounting (as mentioned above) to - - - - -	4,397,572
The Balance is shown in the present Return as the total Net Expenditure - - - - -	49,013,109

At the close of the tables of Expenditure on pages 5, 7, 9, and 11 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full grants the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee). The addition or deduction to be made on account of the fact that the remittances from India to England are not effected at exactly this rate is shown under the head of Exchange. In past years there has sometimes been heavy expenditure under this head, but the annual charge or receipt has now become comparatively insignificant. •

India Office,

May 1911.

NET INCOME.

	1899-1900.		1900-01.	
	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :				
1. LAND REVENUE - - - - -	16,423,205		16,736,796	
2. FOREST - - - - -	1,232,685		1,293,452	
3. TRIBUTES FROM NATIVE STATES - - -	586,501		551,125	
	<u>18,242,391</u>		<u>18,581,373</u>	
(For Details, <i>see</i> Appendix I., pages 14 and 15.)				
II.—OPIUM, Net Receipts - - - - -	2,670,589		3,312,663	
(For Details, <i>see</i> Appendix II., pages 18 and 19.)				
III.—TAXATION, Net Receipts :				
1. SALT - - - - -	5,573,775		5,709,923	
2. STAMPS - - - - -	3,225,920		3,301,786	
3. EXCISE - - - - -	3,800,203		3,882,297	
4. PROVINCIAL RATES - - - - -	935,619		962,390	
5. CUSTOMS - - - - -	3,058,795		3,274,404	
6. ASSESSED TAXES - - - - -	1,292,729		1,313,731	
7. REGISTRATION - - - - -	287,164		311,758	
	<u>18,174,205</u>		<u>18,759,289</u>	
(For Details, <i>see</i> Appendix III., pages 20 and 21.)				
IV.—REVENUE DERIVED FROM COM- MERCIAL UNDERTAKINGS, Net Receipts or Charges :				
1. POST OFFICE - - - - -	155,948		165,161	
2. TELEGRAPH - - - - -	105,891		113,129	
3. RAILWAYS - - - - -	75,310		321,192	
4. IRRIGATION - - - - -	134,589		233,013	
	<u>471,738</u>		<u>832,495</u>	
(For Details, <i>see</i> Appendix IV., pages 28 and 29.)				
V.—MINT, Net Receipts or Charges - - -	289,183		20,116	
(For Details, <i>see</i> Appendix V., pages 36 and 37.)				
VI.—EXCHANGE, Net Receipt or Charge - - -	80,949		31,849	
(For Details, <i>see</i> Appendix VI., page 38.)				
Total Net Revenue - - - - -	£ 39,767,157		£ 41,474,087	

NET EXPENDITURE.

	1899-1900.		1900-01.	
	£	£	£	£
I.—DEBT SERVICES—Net interest payments other than those charged to Railways and Irrigation - - -	—	1,348,692		1,494,397
(For Details, see Appendix VII., pages 40 and 41.)				
II.— MILITARY SERVICES Net Expenditure :				
1. ARMY - - - - -	14,165,743		14,265,524	
2. MARINE - - - - -	408,074		454,815	
3. MILITARY WORKS - - - - -	801,782		747,187	
4. SPECIAL DEFENCES - - - - -	874		6,864	
		15,376,473		15,474,390
(For Details, see Appendix VIII., pages 44 and 45.)				
III.—COLLECTION OF REVENUE - - -	—	4,392,484	—	4,476,055
(For Details, see Appendix IX., pages 48 and 49.)				
IV.—CIVIL SERVICES—Net Expenditure :				
1. CIVIL DEPARTMENTS - - - - -	8,428,932		8,510,306	
(For Details, see Appendix X., pages 52 and 53.)				
2. MISCELLANEOUS CIVIL CHARGES - - -	3,487,106		3,501,029	
(For Details, see Appendix XI., pages 60 and 61.)				
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) - -	2,069,485		2,051,539	
(For Details, see Appendix XII., pages 64 and 65.)		13,985,523		14,062,874
V.—FAMINE RELIEF AND INSURANCE - - -	—	2,074,970	—	4,147,177
(For Details, see Appendix XIII., pages 66 and 67.)				
VI.—PROVINCIAL ADJUSTMENTS :				
Add,—Increase of Provincial Balances by unspent Grants - - - - -	—	—	—	148,882
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	184,686	—	—
Total Net Expenditure - - -		£ 36,993,456		£ 39,803,775
Surplus or Deficit - - - - -		£ 2,773,701		£ 1,670,312

NET INCOME.

	1901-02.		1902-03.		1903-04.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	17,510,986		17,668,701		18,485,780	
2. FOREST - - -	1,153,820		1,295,029		1,477,393	
3. TRIBUTES FROM NATIVE STATES	556,980		581,995		410,827	
(For Details, <i>see</i> Appendix I., pages 14 and 15.)	19,221,786		19,545,725		20,374,000	
II.—OPIUM, Net Receipts -	3,240,068		2,846,869		3,506,178	
(For Details, <i>see</i> Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts:						
1. SALT - - - -	5,673,991		5,931,933		4,981,704	
2. STAMPS - - - -	3,409,436		3,434,401		3,538,237	
3. EXCISE - - - -	4,015,433		4,373,833		4,922,175	
4. PROVINCIAL RATES - -	1,036,027		1,018,783		1,021,079	
5. CUSTOMS - - - -	3,734,517		3,829,848		3,839,066	
6. ASSESSED TAXES - - -	1,362,227		1,395,736		1,198,816	
7. REGISTRATION - - - -	312,081		312,659		326,041	
(For Details, <i>see</i> Appendix III., pages 21 to 23.)	19,543,712		20,297,193		19,827,118	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - - -	134,462		115,676		138,338	
2. TELEGRAPH - - - -	3,922		32,763		59,189	
3. RAILWAYS - - - -	844,651		224,581		853,120	
4. IRRIGATION - - - -	169,330		193,394		230,663	
(For Details, <i>see</i> Appendix IV., pages 29 to 31.)	1,152,365		500,888		1,162,932	
V.—MINT, Net Receipts or Charges.	51,340		12,776		99,181	
(For Details, <i>see</i> Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge.	25,494		31,571		58,429	
(For Details, <i>see</i> Appendix VI., pages 38 and 39.)						
Total Net Revenue -	£ 43,234,765		£ 43,209,470		£ 45,027,838	

NET EXPENDITURE.

	1901-02.	1902-03.	1903-04.
	£ £	£ £	£ £
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	— 1,165,394	— 971,365	— 809,706
(For Details, see Appendix VII., pages 40 and 41.)			
II.—MILITARY SERVICES—Net Expenditure :			
1. ARMY - - -	14,786,342	16,221,402	16,775,780
2. MARINE - - -	460,810	354,843	348,418
3. MILITARY WORKS - -	917,140	1,058,368	989,571
4. SPECIAL DEFENCES - -	—	—	27,054
(For Details, see Appendix VIII., pages 44 and 45.)	16,164,292	17,634,613	18,140,823
III.—COLLECTION OF REVENUE - - -	— 4,516,796	— 4,640,825	— 4,876,204
(For Details, see Appendix IX., pages 48 and 49.)			
IV.—CIVIL SERVICES — Net Expenditure :			
1. CIVIL DEPARTMENTS - -	8,630,990	9,178,739	9,149,849
(For Details, see Appendix X., pages 53 to 55.)			
2. MISCELLANEOUS CIVIL CHARGES	3,607,027	4,070,943	3,878,954
(For Details, see Appendix XI., pages 60 and 61.)			
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) -	2,324,150	2,837,800	3,155,058
(For Details, see Appendix XII., pages 64 and 65.)	14,562,167	16,087,482	16,183,861
V.—FAMINE RELIEF AND INSURANCE - - -	— 884,061	— 983,090	— 905,680
(For Details, see Appendix XIII., pages 66 and 67.)			
VI.—PROVINCIAL ADJUSTMENTS:			
Add,—Increase of Provincial Balances by unspent Grants -	— 990,428	— —	— 1,114,221
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	— —	— 175,899	— —
Total Net Expenditure -	£ 38,283,138	£ 40,141,476	£ 42,030,495
Surplus or Deficit - -	£ 4,951,627	£ 3,067,994	£ 2,997,343

NET INCOME.

	1904-05.	1905-06.	1906-07.
	£ £	£ £	£ £
I.—LAND REVENUE, &c., Net Receipts :			
1. LAND REVENUE	18,198,606	18,102,520	19,066,832
2. FOREST	1,599,162	1,775,124	1,763,627
3. TRIBUTES FROM NATIVE STATES	421,203	396,867	400,756
(For Details, see Appendix I., pages 15 to 17.)	<u>20,219,071</u>	<u>20,274,511</u>	<u>21,231,215</u>
II.—OPIUM, Net Receipts	4,050,999	3,572,944	3,743,773
(For Details, see Appendix II., pages 18 and 19.)			
III. —TAXATION, Net Receipts :			
1. SALT	5,093,466	4,109,939	4,095,173
2. STAMPS	3,697,102	3,876,326	3,985,706
3. EXCISE	5,295,863	5,621,059	5,835,462
4. PROVINCIAL RATES	1,035,889	951,661	514,785
5. CUSTOMS	4,267,031	4,258,366	4,232,499
6. ASSESSED TAXES	1,262,521	1,314,678	1,416,327
7. REGISTRATION	337,921	361,135	378,891
(For Details, see Appendix III., pages 23 to 25.)	<u>20,989,793</u>	<u>20,493,164</u>	<u>20,458,843</u>
IV. — REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :			
1. POST OFFICE	91,651	109,964	148,213
2. TELEGRAPH	4,345	166,635	173,199
3. RAILWAYS	2,097,589	1,993,826	2,307,673
4. IRRIGATION	283,344	125,995	796,156
(For Details, see Appendix IV., pages 31 to 33.)	<u>2,468,239</u>	<u>2,063,150</u>	<u>3,078,843</u>
V.—MINT, Net Receipts or Charges	88,533	201,104	252,600
(For Details, see Appendix V., pages 36 and 37.)			
VI.—EXCHANGE, Net Receipt or Charge	94,065	82,870	190,022
(For Details, see Appendix VI., pages 38 and 39.)			
Total Net Revenue	£47,910,700	£ 46,687,743	£48,955,296

NET EXPENDITURE.

	1904-05.	1905-06.	1906-07.
	£ £	£ £	£ £
I.—DEBT SERVICES—Net Interest Payments other than those Charged to Railways and Irrigation - - - -	805,818	474,298	943,691
(For Details, see Appendix VII., pages 41 to 43.)			
II.—MILITARY SERVICES—Net Expenditure :			
1. ARMY - - - -	19,214,763	18,077,434	18,440,276
2. MARINE - - - -	416,998	407,300	515,210
3. MILITARY WORKS - - -	936,137	1,045,599	1,076,516
4. SPECIAL DEFENCES - -	128,295	146,306	138,358
	<u>20,696,193</u>	<u>19,676,639</u>	<u>20,170,360</u>
(For Details, see Appendix VIII., pages 45 to 47.)			
III.—COLLECTION OF REVENUE - - - -	5,138,898	5,399,639	5,556,014
(For Details, see Appendix IX., pages 49 to 51.)			
IV.—CIVIL SERVICES — Net Expenditure :			
1. CIVIL DEPARTMENTS - -	9,532,144	10,473,493	11,545,529
(For Details, see Appendix X., pages 55 to 57.)			
2. MISCELLANEOUS CIVIL CHARGES (For Details, see Appendix XI., pages 61 to 63.)	3,825,364	3,843,285	3,756,653
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) -	3,266,337	3,944,127	4,071,689
	<u>16,623,845</u>	<u>18,260,905</u>	<u>19,373,871</u>
(For Details, see Appendix XII., pages 64 and 65.)			
V.—FAMINE RELIEF AND INSURANCE - - - -	1,000,009	1,000,930	1,009,743
(For Details, see Appendix XIII., pages 67 to 69.)			
VI.—PROVINCIAL ADJUSTMENTS :			
Add,—Increase of Provincial Balances by unspent Grants	189,860	—	312,242
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—	216,896	—
Total Net Expenditure -	<u>£ 44,454,623</u>	<u>£ 44,595,515</u>	<u>£ 47,365,921</u>
Surplus or Deficit -	<u>£ 3,456,077</u>	<u>£ 2,092,228</u>	<u>£ 1,589,375</u>

NET INCOME.

	1907-08.		1908-09.		1909-10.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :						
1. LAND REVENUE - - -	17,982,592		19,005,038		20,554,980	
2. FOREST - - -	1,727,701		1,691,865		1,728,885	
3. TRIBUTES FROM NATIVE STATES	389,366		387,557		389,355	
(For Details, see Appendix I., pages 16 and 17.)		20,099,659		21,084,460		22,673,220
II.—OPIUM, Net Receipts - - -		3,571,948		4,645,113		4,195,614
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts :						
1. SALT - - - -	3,072,378		3,008,703		3,054,647	
2. STAMPS - - - -	4,212,194		4,293,955		4,496,267	
3. EXCISE - - - -	6,163,111		6,313,779		6,462,226	
4. PROVINCIAL RATES - - -	524,756		532,976		538,300	
5. CUSTOMS - - - -	4,895,771		4,725,083		4,855,982	
6. ASSESSED TAXES - - -	1,495,853		1,544,576		1,546,206	
7. REGISTRATION - - - -	414,068		429,975		429,325	
(For Details, see Appendix III., pages 25 to 27.)		20,778,131		20,849,047		21,382,953
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :						
1. POST OFFICE - - - -	51,279		71,133		353	
2. TELEGRAPH - - - -	77,650		49,976		89,582	
3. RAILWAYS - - - -	1,563,002		1,242,250		824,922	
4. IRRIGATION - - - -	646,475		608,823		606,300	
(For Details, see Appendix IV., pages 33 to 35.)		2,183,106		754,536		1,341,287
V.—MINT, Net Receipts or Charges - - - -		279,017		89,475		17,805
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - - -		94,511		34,437		44,481
(For Details, see Appendix VI., page 39.)						
Total Net Revenue - - -		£ 47,006,372		45,700,172		£ 49,619,750

NET EXPENDITURE.

	1907-08.		1908-09.		1909-10	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	—	855,087	—	979,507	—	930,702
(For Details, see Appendix VII., pages 42 and 43.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - -	17,625,054		18,314,327		17,923,453	
2. MARINE - - -	397,338		351,509		377,697	
3. MILITARY WORKS - -	1,109,675		908,108		782,569	
4. SPECIAL DEFENCES - -	116,287		29,044		28,604	
(For Details, see Appendix VIII., pages 46 and 47.)						
	19,248,354		19,602,988		19,112,323	
III.—COLLECTION OF REVENUE - - -	—	5,729,823	—	6,026,572	—	6,021,503
(For Details, see Appendix IX., pages 50 and 51.)						
IV.—CIVIL SERVICES, Net Expenditure :						
1. CIVIL DEPARTMENTS - -	11,999,649		13,342,704		13,039,893	
(For Details, see Appendix X., pages 57 to 59.)						
2. MISCELLANEOUS CIVIL CHARGES	4,155,959		4,299,871		4,146,287	
(For Details, see Appendix XI., pages 62 and 63.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues - -	4,436,577		4,208,404		3,868,365	
(For Details, see Appendix XII., pages 64 and 65.)						
	20,592,185		21,850,979		21,054,545	
V.—FAMINE RELIEF AND INSURANCE - - -	—	1,296,063	—	1,645,179	—	1,000,000
(For Details, see Appendix XIII., pages 68 and 69.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add,—Increase of Provincial Balances by unspent Grants	—	—	—	—	—	894,036
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—	1,021,186	—	667,343	—	—
Total Net Expenditure -	£ 46,700,326		£ 49,437,882		£ 49,013,109	
Surplus or Deficit - -	£ 306,046		£ 3,737,710		£ 606,641	

APPENDICES.

REVENUE:—

I.—LAND REVENUE, FOREST AND TRIBUTES	-	-	-	-	-	-	-	-	PAGE - 14
II.—OPIUM	-	-	-	-	-	-	-	-	- 18
III.—TAXATION	-	-	-	-	-	-	-	-	- 20
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS	-	-	-	-	-	-	-	-	- 28
V.—MINT	-	-	-	-	-	-	-	-	- 36
VI.—EXCHANGE	-	-	-	-	-	-	-	-	- 38

EXPENDITURE:—

VII.—DEBT SERVICES	-	-	-	-	-	-	-	-	- 40
VIII.—MILITARY SERVICES	-	-	-	-	-	-	-	-	- 44
IX.—COLLECTION OF REVENUE	-	-	-	-	-	-	-	-	- 48
X.—CIVIL DEPARTMENTS	-	-	-	-	-	-	-	-	- 52
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XIII.—FAMINE RELIEF AND INSURANCE	-	-	-	-	-	-	-	-	- 66

APPENDIX I.

LAND REVENUE, &c.	1899-00.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE:—RECEIPTS - - -	257,750,010	£ 17,183,334	£	£ 17,183,334	£
Deduct—					
Assignments and Compensations - -	10,914,626	727,641			
Refunds - - -	487,324	32,488			
Total - - -	11,401,950	760,129		760,129	
NET RECEIPTS - - -	—	—	—	—	16,423,205
FOREST:—RECEIPTS - - -	18,531,380	1,235,425		1,235,425	
Deduct—					
Refunds - - -	41,095	2,740		2,740	
NET RECEIPTS - - -	—	—	—	—	1,232,685
TRIBUTES FROM NATIVE STATES - - -	9,225,416	615,028		615,028	
Deduct—					
Assignments and Compensations - -	421,301	28,087			
Refunds - - -	6,600	440			
Total - - -	427,901	28,527		28,527	
NET RECEIPTS - - -	—	—	—	—	586,501
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 6) - - -	—	—	—	—	18,242,391

LAND REVENUE, &c.	1902-03.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE:—RECEIPTS - - -	276,238,399	£ 18,415,893	£	£ 18,415,893	£
Deduct—					
Assignments and Compensations - -	10,573,003	704,867			
Refunds - - -	634,882	42,325			
Total - - -	11,207,885	747,192		747,192	
NET RECEIPTS - - -	—	—	—	—	17,668,701
FOREST:—RECEIPTS - - -	19,471,540	1,298,103		1,298,103	
Deduct—					
Refunds - - -	46,117	3,074		3,074	
NET RECEIPTS - - -	—	—	—	—	1,295,029
TRIBUTES FROM NATIVE STATES - - -	9,205,728	613,715		613,715	
Deduct—					
Assignments and Compensations - -	397,184	26,479			
Refunds - - -	78,608	5,241			
Total - - -	475,792	31,720		31,720	
NET RECEIPTS - - -	—	—	—	—	581,995
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 8) - - -	—	—	—	—	19,545,725

APPENDIX I.

1900-01.					1901-02.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
262,264,530	£ 17,484,302	£	£ 17,484,302	£	273,980,429	£ 18,265,362	£	£ 18,265,362	£
10,751,017 461,560	716,735 30,771			16,736,796	10,698,913 616,731	713,261 41,115			17,510,986
11,212,577	747,506		747,506		11,315,644	754,376		754,376	
—	—	—	—		—	—	—	—	
19,467,941 66,165	1,297,863 4,411		1,297,863 4,411	1,293,452	17,360,322 53,026	1,157,355 3,535		1,157,355 3,535	1,153,820
—	—	—	—		—	—	—	—	
8,667,349	577,823		577,823		8,753,174	583,545		583,545	
388,627 11,845	25,908 790			551,125	391,946 6,516	26,130 435			556,980
400,472	26,698		26,698		398,462	26,565		26,565	
—	—	—	—		—	—	—	—	
—	—	—	—	18,581,373	—	—	—	—	19,221,786

1903-04.					1904-05.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
288,171,447	£ 19,211,430	£	£ 19,211,430	£	283,906,255	£ 18,927,083	£	£ 18,927,083	£
10,373,471 511,280	691,565 34,085		691,565 34,085	18,485,780	10,287,427 639,726	685,828 42,649		685,828 42,649	18,198,606
10,884,751	725,650		725,650		10,927,153	728,477		728,477	
—	—	—	—		—	—	—	—	
22,216,747 55,844	1,481,116 3,723		1,481,116 3,723	1,477,393	24,029,950 42,527	1,601,997 2,835		1,601,997 2,835	1,599,162
—	—	—	—		—	—	—	—	
9,136,285	609,086		609,086		9,507,654	633,844		633,844	
2,898,881 75,002	193,259 5,000		193,259 5,000	410,827	3,139,675 48,434	209,312 3,229		209,312 3,229	421,303
2,973,883	198,259		198,259		3,188,109	212,541		212,541	
—	—	—	—		—	—	—	—	
—	—	—	—	20,374,000	—	—	—	—	20,219,071

APPENDIX I.—continued.

LAND REVENUE, &c.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS - - -	282,539,791	£ 18,835,986	£	£ 18,835,986	18,102,520
Deduct—					
Assignments and Compensations - -	10,416,539	694,436		694,436	
Refunds - - -	585,439	39,030		39,030	
Total - - -	11,001,978	733,466		733,466	
NET RECEIPTS - - -	—	—	—	—	1,775,124
FOREST:—RECEIPTS - - -	26,674,593	1,778,306	1,260	1,779,566	
Deduct—					
Refunds - - -	66,634	4,442	—	4,442	
NET RECEIPTS - - -	—	—	1,260	—	
TRIBUTES FROM NATIVE STATES - - -	8,961,451	597,430		597,430	396,867
Deduct—					
Assignments and Compensations - -	2,921,893	194,793		194,793	
Refunds - - -	86,550	5,770		5,770	
Total - - -	3,008,443	200,563		200,563	
NET RECEIPTS - - -	—	—	—	—	20,274,511
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 8 and 10) - - -	—	—	—	—	

LAND REVENUE, &c.	1908-09.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS - - -	296,385,898	£ 19,759,060	£	£ 19,759,060	19,005,038
Deduct—					
Assignments and Compensations - -	10,556,714	703,781	—	703,781	
Refunds - - -	753,611	50,241	—	50,241	
Total - - -	11,310,325	754,022	—	754,022	
NET RECEIPTS - - -	—	—	—	—	1,691,865
FOREST:—RECEIPTS - - -	25,513,401	1,700,894	—	1,700,894	
Deduct—					
Refunds - - -	135,445	9,029	—	9,029	
NET RECEIPTS - - -	—	—	—	—	
TRIBUTES FROM NATIVE STATES - - -	8,844,542	589,636	—	589,636	387,557
Deduct—					
Assignments and Compensations - -	2,891,475	192,765	—	192,765	
Refunds - - -	139,718	9,314	—	9,314	
Total - - -	3,031,193	202,079	—	202,079	
NET RECEIPTS - - -	—	—	—	—	21,084,460
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 10) - - -	—	—	—	—	

APPENDIX I.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
296,906,851	£ 19,793,791	£ —	£ 19,793,791	£	280,789,837	£ 18,719,322	£ —	£ 18,719,322	£
10,324,377	688,292	—	688,292	19,066,832	10,395,485	693,033	—	693,033	17,982,592
580,005	38,667	—	38,667		655,455	43,697	—	43,697	
10,904,382	726,959	—	726,959		11,050,940	736,730	—	736,730	
—	—	—	—	1,763,627	—	—	—	—	1,727,701
26,499,020	1,766,601	2,310	1,768,911		25,979,252	1,731,950	660	1,732,610	
79,254	5,284	—	5,284		73,635	4,909	—	4,909	
—	—	2,310	—	400,756	—	—	660	—	
9,014,790	600,986	—	600,986		8,767,795	584,520	—	584,520	389,366
2,955,230	197,015	—	197,015		2,836,382	189,692	—	189,692	
48,224	3,215	—	3,215		81,930	5,462	—	5,462	
3,003,454	200,230	—	200,230	21,231,215	2,918,312	195,154	—	195,154	20,099,659
—	—	—	—		—	—	—	—	
—	—	—	—		—	—	—	—	

1909-10.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
319,982,121	£ 21,332,141	£ —	£ 21,332,141	£
10,764,858	717,657	—	717,657	20,554,980
892,563	59,504	—	59,504	
11,657,421	777,161	—	777,161	
—	—	—	—	1,728,885
26,030,793	1,735,386	—	1,735,386	
97,510	6,501	—	6,501	
—	—	—	—	389,355
8,824,607	588,307	—	588,307	
2,867,754	191,184	—	191,184	
116,516	7,768	—	7,768	22,673,220
2,984,270	198,959	—	198,952	
—	—	—	—	
—	—	—	—	

APPENDIX II.

1899-1900.					
OPIUM.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
RECEIPTS	66,029,741	4,401,982	—	4,401,982	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	25,877,224	1,725,148	2,006	1,727,154	
<i>Assignments and Compensations</i>	50,215	3,348	—	3,348	
<i>Refunds</i>	13,366	891	—	891	
<i>Total deductions</i>	25,940,805	1,729,387	2,006	1,731,393	
NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	2,670,589

1902-03.					
	Rupees.	£	£		
				£	£
RECEIPTS	67,476,576	4,498,438	—	4,498,438	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	24,660,553	1,644,037	4,446	1,648,483	
<i>Assignments and Compensations</i>	45,343	3,023	—	3,023	
<i>Refunds</i>	939	63	—	63	
<i>Total deductions</i>	24,706,835	1,647,123	4,446	1,651,569	
NET RECEIPTS (shown on pages 6 and 8)	—	—	—	—	2,846,869

1905-06.					
	Rupees.	£	£		
				£	£
RECEIPTS	82,031,694	5,468,780	—	5,468,780	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	28,360,201	1,890,680	1,761	1,592,441	
<i>Assignments and Compensations</i>	50,699	3,380	—	3,380	
<i>Refunds</i>	227	15	—	15	
<i>Total deductions</i>	28,411,127	1,894,075	1,761	1,895,836	
NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	3,572,944

1908-09.					
	Rupees.	£	£		
				£	£
RECEIPTS	88,271,824	5,884,788	—	5,884,788	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	18,524,445	1,234,963	1,125	1,236,088	
<i>Assignments and Compensations</i>	53,715	3,581	—	3,581	
<i>Refunds</i>	85	6	—	6	
<i>Total deductions</i>	18,578,245	1,238,550	1,125	1,239,675	
NET RECEIPTS (shown on page 10)	—	—	—	—	4,645,113

APPENDIX II.

1900-01.					1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1/.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1/.	Sterling.		
76,533,633	£ 5,102,242	£ —	£ 5,102,242	£	72,780,334	£ 4,852,022	£ —	£ 4,852,022	£
26,761,559	1,784,104	1,771	1,785,875		24,101,324	1,606,755	1,935	1,608,690	
51,148	3,410	—	3,410		44,410	2,961	—	2,961	
4,415	294	—	294		4,543	303	—	303	
26,817,122	1,787,808	1,771	1,789,579		24,150,277	1,610,019	1,935	1,611,954	
—	—	—	—	3,312,663	—	—	—	—	3,240,068

1903-04.					1904-05.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
86,040,675	5,736,045	—	5,736,045		90,322,491	6,021,499	—	6,021,499	
33,332,160	2,222,144	3,600	2,225,744		29,471,634	1,964,775	2,310	1,967,085	
60,386	4,026	—	4,026		50,639	3,376	—	3,376	
1,452	97	—	97		586	39	—	39	
33,393,998	2,226,267	3,600	2,229,867		29,522,859	1,968,190	2,310	1,970,500	
—	—	—	—	3,506,178	—	—	—	—	4,050,999

1906-07.					1907-08.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
84,907,922	5,660,528	—	5,660,528		78,674,786	5,244,986	—	5,244,986	
28,674,217	1,911,615	1,677	1,913,292		25,015,481	1,667,699	1,742	1,669,441	
51,437	3,429	—	3,429		53,945	3,596	—	3,596	
510	34	—	34		19	1	—	1	
28,726,164	1,915,078	1,677	1,916,755		25,069,445	1,671,296	1,742	1,673,038	
—	—	—	—	3,743,773	—	—	—	—	3,571,948

1909-10.				
Rupees.	£	£	£	£
83,020,245	5,534,683	—	5,534,683	
16,640,862	1,109,391	764	1,110,155	
53,835	3,589	—	3,589	
3,379,884	225,325	—	225,325	
20,074,581	1,338,305	764	1,339,069	
—	—	—	—	4,195,614

APPENDIX III.

TAXATION.	1899-1900.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	—	
	—	£	£	£	£
SALT:—RECEIPTS - - - - -	87,756,944	5,850,463		5,850,463	
Deduct—					
Assignments and Compensations - -	3,854,656	256,977			
Refunds - - - - -	295,673	19,711			
Total - - - - -	4,150,329	276,688		276,688	
NET RECEIPTS - - - - -	—	—	—	—	5,573,775
STAMPS:—RECEIPTS - - - - -	48,982,151	3,265,476		3,265,476	
Deduct—					
Refunds - - - - -	593,335	39,556		39,556	
NET RECEIPTS - - - - -	—	—	—	—	3,225,920
EXCISE:—RECEIPTS - - - - -	57,899,125	3,859,942		3,859,942	
Deduct—					
Assignments and Compensations - -	602,148	40,143			
Refunds - - - - -	293,938	19,596			
Total - - - - -	896,086	59,739		59,739	
NET RECEIPTS - - - - -	—	—	—	—	3,800,203
PROVINCIAL RATES:—RECEIPTS - - - - -	14,050,503	936,700		936,700	
Deduct—					
Refunds - - - - -	16,224	1,081		1,081	
NET RECEIPTS - - - - -	—	—	—	—	935,619
CUSTOMS:—RECEIPTS - - - - -	47,006,862	3,133,791		3,133,791	
Deduct—					
Assignments and Compensations - -	177,489	11,832			
Refunds and Drawbacks - - - - -	947,463	63,164			
Total - - - - -	1,124,952	74,996		74,996	
NET RECEIPTS - - - - -	—	—	—	—	3,058,795
ASSESSED TAXES:—RECEIPTS - - - - -	19,504,416	1,300,295		1,300,295	
Deduct—					
Refunds - - - - -	113,484	7,566		7,566	
NET RECEIPTS - - - - -	—	—	—	—	1,292,729
REGISTRATION:—RECEIPTS - - - - -	4,321,330	288,089		288,089	
Deduct—					
Refunds - - - - -	13,872	925		925	
NET RECEIPTS - - - - -	—	—	—	—	287,164
TOTAL GROSS RECEIPTS FROM TAXATION - - - - -	279,521,331	18,634,756		18,634,756	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - - - -	4,634,293	308,952			
REFUNDS AND DRAWBACKS - - - - -	2,273,989	151,599			
TOTAL - - - - -	6,908,282	460,551		460,551	
TOTAL NET RECEIPTS (shown on pages 4 and 6) - - - - -	—	—	—	—	18,174,205

APPENDIX III.

1900-01.					1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET	INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		REVENUE.	Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		REVENUE.
	£	£	£	£		£	£	£	£
89,505,516	5,967,034		5,967,034		89,089,644	5,939,310		5,939,310	
3,547,702	236,513				3,577,612	238,508			
308,973	20,598				402,170	26,811			
3,856,675	257,111		257,111		3,979,782	265,319		265,319	
—	—	—	—	5,709,923	—	—	—	—	5,673,991
50,144,217	3,342,948		3,342,948		51,696,083	3,446,406		3,446,406	
572,437	38,162		38,162		554,550	36,970		36,970	
—	—	—	—	3,304,786	—	—	—	—	3,409,436
59,058,032	3,937,202		3,937,202		61,150,214	4,076,681		4,076,681	
572,421	38,162				697,470	46,498			
251,149	16,743				221,250	14,750			
823,570	54,905		54,905		918,720	61,248		61,248	
—	—	—	—	3,882,297	—	—	—	—	4,015,433
14,448,953	963,264		963,264		15,576,990	1,038,466		1,038,466	
13,113	874		874		36,576	2,439		2,439	
—	—	—	—	962,390	—	—	—	—	1,036,027
50,573,957	3,371,597		3,371,597		57,495,288	3,833,019		3,833,019	
173,113	11,541				174,679	11,645			
1,284,774	85,652				1,302,850	86,857			
1,457,887	97,193		97,193		1,477,529	98,502		98,502	
—	—	—	—	3,274,404	—	—	—	—	3,734,517
19,831,402	1,322,094		1,322,094		20,539,654	1,369,310		1,369,310	
125,438	8,363		8,363		106,249	7,083		7,083	
—	—	—	—	1,313,731	—	—	—	—	1,332,227
4,688,373	312,558		312,558		4,694,179	312,945		312,945	
11,998	800		800		12,954	864		864	
—	—	—	—	311,758	—	—	—	—	312,081
288,250,450	19,216,697		19,216,697		300,242,052	20,016,137		20,016,137	
4,293,236	286,216				4,449,761	296,651			
2,567,882	171,192				2,636,599	175,774			
6,861,118	457,408		457,408		7,086,360	472,425		472,425	
—	—	—	—	18,759,289	—	—	—	—	19,543,712

APPENDIX III.—*continued.*

TAXATION.		1902-03.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
			£	£	£	£
SALT :—RECEIPTS	- - - -	92,766,069	6,184,405		6,184,405	
Deduct—						
Assignments and Compensations	- - - -	3,500,907	233,394			
Refunds -	- - - -	286,165	19,078			
Total	- - - -	3,787,072	252,472		252,472	
NET RECEIPTS	-	—	—	—	—	5,931,933
STAMPS :—RECEIPTS	- - - -	52,105,667	3,473,711		3,473,711	
Deduct—						
Refunds -	- - - -	589,640	39,310		39,310	
NET RECEIPTS	-	—	—	—	—	3,434,401
EXCISE :—RECEIPTS	- - - -	66,399,629	4,426,642		4,426,642	
Deduct—						
Assignments and Compensations	- - - -	563,339	37,556			
Refunds -	- - - -	228,799	15,253			
Total	- - - -	792,138	52,809		52,809	
NET RECEIPTS	-	—	—	—	—	4,373,833
PROVINCIAL RATES :—RECEIPTS	- - - -	15,307,237	1,020,482		1,020,482	
Deduct—						
Refunds -	- - - -	25,483	1,699		1,699	
NET RECEIPTS	-	—	—	—	—	1,018,783
CUSTOMS :—RECEIPTS	- - - -	59,664,538	3,977,636		3,977,636	
Deduct—						
Assignments and Compensations	- - - -	179,716	11,981			
Refunds and Drawbacks	- - - -	2,037,113	135,807			
Total	- - - -	2,216,829	147,788		147,788	
NET RECEIPTS	-	—	—	—	—	3,829,848
ASSESSED TAXES :—RECEIPTS	- - - -	21,052,389	1,403,492		1,403,492	
Deduct—						
Refunds -	- - - -	116,340	7,756		7,756	
NET RECEIPTS	-	—	—	—	—	1,395,736
REGISTRATION RECEIPTS	- - - -	4,703,801	313,587		313,587	
Deduct—						
Refunds -	- - - -	13,926	928		928	
NET RECEIPTS	-	—	—	—	—	312,659
TOTAL GROSS RECEIPTS FROM TAXATION	- - - -	311,999,330	20,799,955		20,799,955	
DEDUCT—						
ASSIGNMENTS AND COMPENSATIONS	- - - -	4,243,962	282,931			
REFUNDS AND DRAWBACKS	- - - -	3,297,466	219,831			
TOTAL	- - - -	7,541,428	502,762		502,762	
TOTAL NET RECEIPTS (shown on pages 6 and 8)	- - - -	—	—	—	—	20,297,193

APPENDIX III.—continued.

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
78,756,973	£ 5,250,465	£	£ 5,250,465	£	80,321,520	£ 5,354,768		£ 5,354,768	£
3,574,528	238,302				3,624,151	241,610			
456,891	30,459				295,374	19,692			
4,031,419	268,761		268,761		3,919,525	261,302		261,302	
—	—	—	—	4,981,704	—	—	—	—	5,093,466
53,703,699	3,580,247		3,580,247		56,075,436	3,738,362		3,738,362	
630,153	42,010		42,010		618,906	41,260		41,260	
—	—	—	—	3,538,237	—	—	—	—	3,697,102
74,701,446	4,980,096		4,980,096		80,301,368	5,353,425		5,353,425	
594,934	39,662				561,450	37,430			
273,881	18,259				301,984	20,132			
868,815	57,921		57,921		863,434	57,562		57,562	
—	—	—	—	4,922,175	—	—	—	—	5,295,863
15,328,349	1,021,890		1,021,890		15,549,795	1,036,653		1,036,653	
12,169	811		811		11,459	764		764	
—	—	—	—	1,021,079	—	—	—	—	1,035,889
59,494,470	3,966,298		3,966,298		65,426,562	4,361,771		4,361,771	
176,367	11,758				175,202	11,681			
1,732,108	115,474				1,245,881	83,059			
1,908,475	127,232		127,232		1,421,083	94,740		94,740	
—	—	—	—	3,839,066	—	—	—	—	4,267,031
18,192,669	1,206,845		1,206,845		19,038,380	1,269,225		1,269,225	
120,441	8,029		8,029		100,563	6,704		6,704	
—	—	—	—	1,198,816	—	—	—	—	1,262,521
4,903,536	326,902		326,902		5,080,345	338,690		338,690	
12,915	861		861		11,536	769		769	
—	—	—	—	326,041	—	—	—	—	337,921
304,991,142	20,332,743		20,332,743		321,793,406	21,452,894		21,452,894	
4,345,829	289,722				4,360,803	290,721			
3,238,558	215,903				2,585,703	172,380			
7,584,387	505,625		505,625		6,946,506	463,101		463,101	
—	—	—	—	19,827,118	—	—	—	—	20,989,793

APPENDIX III. —continued.

TAXATION.	1905-06.				NET REVENUE.
	INDIA. Rupees.	Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	
SALT :—RECEIPTS	65,646,143	4,376,410	£	£ 4,376,410	£
Deduct—					
Assignments and Compensations	3,695,783	246,385			
Refunds	301,286	20,086			
Total	3,997,069	266,471		266,471	
NET RECEIPTS	—	—	—	—	1,109,939
STAMPS :—RECEIPTS	58,895,457	3,926,364		3,926,364	
Deduct—					
Refunds	750,563	50,038		50,038	
NET RECEIPTS	—	—	—	—	3,876,326
EXCISE :—RECEIPTS	85,317,309	5,687,820		5,687,820	
Deduct—					
Assignments and Compensations	670,621	44,708			
Refunds	330,798	22,053			
Total	1,001,419	66,761		66,761	
NET RECEIPTS	—	—	—	—	5,621,059
PROVINCIAL RATES :—RECEIPTS	14,304,951	953,664		953,664	
Deduct—					
Refunds	30,053	2,003		2,003	
NET RECEIPTS	—	—	—	—	951,661
CUSTOMS :—RECEIPTS	65,220,264	4,348,017		4,348,017	
Deduct—					
Assignments and Compensations	210,638	14,043			
Refunds and Drawbacks	1,134,118	75,608			
Total	1,344,756	89,651		89,651	
NET RECEIPTS	—	—	—	—	4,258,366
ASSESSED TAXES :—RECEIPTS	19,820,899	1,321,393		1,321,393	
Deduct—					
Refunds	100,721	6,715		6,715	
NET RECEIPTS	—	—	—	—	1,314,678
REGISTRATION :—RECEIPTS	5,429,376	361,959		361,959	
Deduct—					
Refunds	12,364	824		824	
NET RECEIPTS	—	—	—	—	361,135
TOTAL GROSS RECEIPTS FROM TAXATION	314,634,399	20,975,627		20,975,627	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	4,577,042	305,136			
REFUNDS AND DRAWBACKS	2,659,903	177,327			
TOTAL	7,236,945	482,463		482,463	
TOTAL NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	20,493,164

APPENDIX III.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
65,440,591	£ 4,362,706		£ 4,362,706	4,095,173	50,084,820	£ • 3,338,988		£ 3,338,988	3,072,378
3,759,035	250,602				3,770,724	251,382			
253,974	16,931				228,420	15,228			
4,013,009	267,533		267,533		3,999,144	266,610		266,610	
—	—	—	—	3,985,706	—	—	—	—	4,212,194
60,448,615	4,029,908		4,029,908		63,894,739	4,259,649		4,259,649	
663,034	44,202		44,202		711,825	47,455		47,455	
—	—	—	—		—	—	—	—	
88,473,289	5,898,219		5,898,219	5,835,462	93,405,154	6,227,010		6,227,010	6,163,111
642,787	42,853				622,005	41,467			
298,558	19,904				336,480	22,432			
941,345	62,757		62,757		958,485	63,899		63,899	
—	—	—	—	514,785	—	—	—	—	524,756
7,750,070	516,671		516,671		7,887,441	525,829		525,829	
28,285	1,886		1,886		16,095	1,073		1,073	
—	—	—	—		—	—	—	—	
65,275,384	4,351,692		4,351,692	4,232,499	75,067,404	5,004,494		5,004,494	4,895,771
213,942	14,263				213,829	14,255			
1,573,953	104,930				1,417,020	94,468			
1,787,895	119,193		119,193		1,630,849	108,723		108,723	
—	—	—	—	1,416,327	—	—	—	—	1,495,853
21,356,809	1,423,787		1,423,787		22,561,693	1,504,113		1,504,113	
111,901	7,460		7,460		123,900	8,260		8,260	
—	—	—	—		—	—	—	—	
5,696,031	379,736		379,736	378,891	6,229,668	415,311		415,311	414,068
12,673	845		845		18,645	1,243		1,243	
—	—	—	—		—	—	—	—	
—	—	—	—		—	—	—	—	
314,440,789	20,962,719		20,962,719	20,458,843	319,130,919	21,275,394		21,275,394	20,778,131
4,615,764	307,718				4,451,504	296,766			
2,942,378	196,158				2,852,385	190,159			
7,558,142	503,876		503,876		7,303,889	486,925		486,925	
—	—	—	—		—	—	—	—	

APPENDIX III.—continued.

TAXATION.		1908-09.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT:—RECEIPTS	- - -	49,142,387	£ 3,276,159	£	£ 3,276,159	£
Deduct—						
Assignments and Compensations	- -	3,810,308	254,021			
Refunds	- - -	201,519	13,435			
Total	- - -	4,011,927	267,456		267,456	
NET RECEIPTS	-	—	—	—	—	3,008,703
STAMPS:—RECEIPTS	- - -	65,162,340	4,344,156		4,344,156	
Deduct—						
Refunds	- - -	753,012	50,201		50,201	
NET RECEIPTS	-	—	—	—	—	4,293,955
EXCISE:—RECEIPTS	- - -	95,844,411	6,389,628		6,389,628	
Deduct—						
Assignments and Compensations	- -	691,923	46,128			
Refunds	- - -	445,808	29,721			
Total	- - -	1,137,731	75,849		75,849	
NET RECEIPTS	-	—	—	—	—	6,313,779
PROVINCIAL RATES:—RECEIPTS	- - -	8,003,921	533,595		535,595	
Deduct—						
Refunds	- - -	9,291	619		619	
NET RECEIPTS	-	—	—	—	—	532,976
CUSTOMS:—RECEIPTS	- - -	72,483,965	4,832,264		4,832,264	
Deduct—						
Assignments and Compensations	- -	209,411	13,960			
Refunds and Drawbacks	- -	1,398,306	93,221			
Total	- - -	1,607,717	107,181		107,181	
NET RECEIPTS	-	—	—	—	—	4,725,083
ASSESSED TAXES:—RECEIPTS	- - -	23,301,287	1,553,419		1,553,419	
Deduct—						
Refunds	- - -	132,643	8,843		8,843	
NET RECEIPTS	-	—	—	—	—	1,544,576
REGISTRATION:—RECEIPTS	- - -	6,464,045	430,936		430,936	
Deduct—						
Refunds	- - -	14,420	961		961	
NET RECEIPTS	-	—	—	—	—	429,975
TOTAL GROSS RECEIPTS FROM TAXATION	- - -	320,402,356	21,360,157		21,360,157	
DEDUCT—						
ASSIGNMENTS AND COMPENSATIONS	- - -	4,711,642	314,109			
REFUNDS AND DRAWBACKS	- - -	2,955,029	197,001			
TOTAL	- - -	7,666,661	511,110		511,110	
TOTAL NET RECEIPTS (shown on page 10)	- - -	—	—	—	—	20,849,047

APPENDIX III.—continued.

1909-10.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
49,792,767	£ 3,319,518	£	£ 3,319,518	£
3,776,523	251,768			
196,540	13,103			
3,973,063	264,871		264,871	
—	—	—	—	3,054,647
68,224,547	4,548,303		4,548,303	
780,538	52,036	*	52,036	
—	—	—	—	4,496,267
98,067,802	6,537,854		6,537,854	
678,267	45,218			
456,156	30,410			
1,134,423	75,628		75,628	
—	—	—	—	6,462,226
8,088,348	539,223		539,223	
13,829	923		923	
—	—	—	—	538,300
74,476,760	4,965,118		4,965,118	
224,457	14,964			
1,412,579	94,172			
1,637,036	109,136		109,136	
—	—	—	—	4,855,982
23,384,463	1,558,964		1,558,964	
191,378	12,758		12,758	
—	—	—	—	1,546,206
6,455,650	430,377		430,377	
15,780	1,052		1,052	
—	—	—	—	429,325
328,490,347	21,899,357		21,899,357	
4,679,247	311,950			
3,066,810	204,454			
7,746,057	516,404		516,404	
—	—	—	—	21,382,953

APPENDIX IV.

1899-1900.					
REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
1. POST OFFICE :		£	£	£	£
Receipts - - - - -	19,550,863	1,303,391	—	1,303,391	
Deduct,—Charges - - - - -	15,781,165	1,052,078	95,365	1,147,443	
NET RECEIPTS (or Charges) - - - - -	3,769,698	251,313	95,365	155,948	155,948
2. TELEGRAPH :					
Receipts - - - - -	12,393,431	826,229	6,444	832,673	
Deduct,—Charges - - - - -	8,311,045	554,070	172,712	726,782	
NET RECEIPTS (or Charges) - - - - -	4,082,386	272,159	166,268	105,891	105,891
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	219,744,234	14,649,615	230	14,649,845	
Working Expenses - - - - -	107,188,086	7,145,872	—	7,145,872	
NET TRAFFIC RECEIPTS - - - - -	112,556,148	7,503,743	230	7,503,973	
Guaranteed Railways : Net Traffic Receipts	28,608,228	1,907,215	—	1,907,215	
Subsidised Companies: Repayment of Advances of Interest - - - - -	395,755	26,384	1,023	27,407	
TOTAL - - - - -	141,560,131	2,437,342	1,253	9,438,595	
Charges :					
State Railways :					
Interest and Annuities* - - - - -	45,252,508	3,016,834	3,741,444	6,758,278	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. - - - - -	5,279,387	351,959	2,172,336	2,524,295	
Subsidised Companies : Land, &c. - - - - -	571,433	38,096	—	38,096	
Miscellaneous : Surveys and Central Estab- lishments - - - - -	639,242	42,616	—	42,616	
TOTAL - - - - -	51,742,570	3,449,505	5,913,780	9,363,285	
TOTAL NET RECEIPTS (or Charges)	89,817,561	5,987,837	5,912,527	75,310	75,310
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	23,677,938	1,578,529	—	1,578,529	
Working Expenses - - - - -	9,971,283	664,753	—	664,753	
Portion of Land Revenue due to Irrigation - - - - -	13,706,655	913,776	—	913,776	
	10,052,606	670,174	—	670,174	
Interest on Debt - - - - -	23,759,261	1,583,950	—	1,583,950	
	13,451,236	896,749	—	896,749	
NET RECEIPTS FROM MAJOR WORKS	10,308,025	687,201	—	687,201	
Minor Works and Navigation :					
Receipts - - - - -	2,219,548	147,970	—	147,970	
Charges - - - - -	10,488,715	699,247	1,335	700,582	
Net Charges FOR MINOR WORKS - - - - -	8,269,167	551,277	1,335	552,612	
TOTAL NET RECEIPTS (or Charges)	2,038,858	135,924	1,335	134,589	134,589
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 6) - - - - -	99,708,503	6,647,233	6,175,495	471,738	471,738

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :—

	1899-1900.	1900-1901.	1901-02.
	£	£	£
East Indian Railway - - - - -	147,359	153,764	160,446
Eastern Bengal Railway - - - - -	14,904	15,483	16,085
Scinde, Punjab, and Delhi Railway - - - - -	59,443	61,739	64,122
Great Indian Peninsula Railway - - - - -	—	162,451	331,879
TOTAL - - - - -	221,706	393,437	572,532

APPENDIX IV.

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
20,287,445	1,352,496	—	1,352,496		20,687,695	1,379,179	—	1,379,179	
16,350,229	1,090,015	97,320	1,187,335		17,344,598	1,149,640	95,077	1,244,717	
3,937,216	262,481	97,320	165,161	165,161	3,443,097	229,539	95,077	134,462	134,462
13,278,032	885,202	10,614	895,816		13,494,365	899,624	8,485	908,109	
8,340,867	556,058	226,629	782,687		9,129,836	608,656	295,531	904,187	
4,937,165	329,144	216,015	113,129	113,129	4,364,529	290,968	287,046	3,922	3,922
		•							
254,108,649	16,940,577	230	16,940,807		288,827,411	19,255,161	3,230	19,258,391	
126,849,817	8,456,654	—	8,456,654		142,221,911	9,481,461	—	9,481,461	
127,258,832	8,483,923	230	8,484,153		146,605,500	9,773,700	3,230	9,776,930	
19,753,492	1,316,899	—	1,316,899		13,724,833	914,989	—	914,989	
320,134	21,342	1,591	22,933		485,876	32,392	1,361	33,753	
147,332,458	9,822,164	1,821	9,823,985		16,209	10,721,081	4,591	10,725,672	
46,682,461	3,112,165	4,556,471	7,668,636		48,262,253	3,217,484	5,406,829	8,624,313	
2,688,133	179,209	1,589,417	1,768,626		2,320,090	154,673	1,009,544	1,164,217	
261,213	17,414	—	17,414		201,611	13,440	—	13,440	
721,761	48,117	—	48,117		1,185,770	79,051	—	79,051	
50,353,568	3,356,905	6,145,888	9,502,793		51,969,724	3,464,648	6,416,373	9,881,021	
96,978,890	6,465,259	6,144,067	321,192	321,192	108,846,485	7,256,433	6,411,782	844,651	844,651
24,771,151	1,651,410	—	1,651,410		23,393,665	1,559,578	—	1,559,578	
10,336,344	689,090	—	689,090		10,528,805	701,920	—	701,920	
14,434,807	962,320	—	962,320		12,864,860	857,658	—	857,658	
11,236,246	749,083	—	749,083		12,200,957	813,397	—	813,397	
25,671,053	1,711,403	—	1,711,403		25,065,817	1,671,055	—	1,671,055	
13,819,929	921,328	—	921,328		14,161,844	944,123	—	944,123	
11,851,124	790,075	—	790,075		10,903,973	726,932	—	726,932	
2,281,822	152,121	—	152,121		2,374,325	158,288	—	158,288	
10,628,125	708,541	642	709,183		10,716,722	714,448	1,442	715,890	
8,346,303	556,420	642	557,062		8,342,397	556,160	1,442	557,602	
3,504,821	233,655	642	233,013	233,013	2,561,576	170,772	1,442	169,330	169,330
109,358,092	7,290,539	6,458,044	832,495	832,495	119,215,687	7,947,712	6,795,347	1,152,365	1,152,365

APPENDIX IV.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1902-03.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupces.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE :		£	£	£	£
Receipts - - - - -	21,404,139	1,426,942	—	1,426,942	
Deduct,—Charges - - - - -	18,170,351	1,211,351	99,915	1,311,266	
NET RECEIPTS (or Charges) - -	3,233,888	215,591	99,915	115,676	115,676
2. TELEGRAPH :					
Receipts - - - - -	13,062,086	870,806	6,173	876,979	
Deduct,—Charges - - - - -	9,701,776	646,785	262,957	909,742	
NET RECEIPTS (or Charges) - -	3,360,310	224,021	256,784	32,763	32,763
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	286,729,526	19,115,302	230	19,115,532	
Working Expenses - - - - -	147,246,366	9,816,425	—	9,816,425	
NET TRAFFIC RECEIPTS - - -	139,483,160	9,298,877	230	9,299,107	
Guaranteed Railways: Net Traffic Receipts	14,192,735	946,182	—	946,182	
Subsidised Companies: Repayment of Advances of Interest - - - - -	482,880	32,192	17,870	50,062	
TOTAL - - - - -	154,158,775	10,277,251	18,100	10,295,351	
Charges :					
State Railways :					
Interest and Annuities* - - - - -	50,109,224	3,340,614	5,511,831	8,852,445	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. - -	1,363,263	90,884	1,026,892	1,117,776	
Subsidised Companies, Land, &c. - - -	633,194	42,213	—	42,213	
Miscellaneous: Surveys and Central Estab- lishments - - - - -	875,044	58,336	—	58,336	
TOTAL - - - - -	52,980,725	3,532,047	6,583,723	10,070,770	
TOTAL NET RECEIPTS (or Charges) -	101,178,050	6,745,204	6,520,623	224,581	224,581
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	27,244,019	1,816,268	—	1,816,268	
Working Expenses - - - - -	11,319,158	754,610	—	754,610	
	15,924,861	1,061,658	—	1,061,658	
Portion of Land Revenue due to Irrigation -	12,215,889	814,393	—	814,393	
	28,140,750	1,876,051	—	1,876,051	
Interest on Debt - - - - -	14,536,567	969,105	—	969,105	
NET RECEIPTS FROM MAJOR WORKS	13,604,183	906,946	—	906,946	
Minor Works and Navigation :					
Receipts - - - - -	2,008,354	133,890	—	133,890	
Charges - - - - -	12,682,863	845,525	1,917	847,442	
Net Charges FOR MINOR WORKS -	10,674,509	711,635	1,917	713,552	
TOTAL NET RECEIPTS (or Charges) -	2,929,674	195,311	1,917	193,394	193,394
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 8) - - - - -	110,701,922	7,380,127	6,879,239	500,888	500,888

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :

	1902-03.	1903-04.	1904-05.
	£	£	£
East Indian Railway - - - - -	167,420	174,696	182,289
Eastern Bengal Railway - - - - -	16,710	17,360	18,034
Scinde, Punjab, and Delhi Railway - - -	66,599	69,171	71,842
Great Indian Peninsula Railway - - - -	341,405	351,204	361,285
TOTAL - - - - -	592,134	612,431	633,450

APPENDIX IV.—*continued.*

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£ 22,570,568 18,925,109	£ 1,504,705 1,261,673	£ — 104,694	£ 1,504,705 1,366,367	138,338	23,613,625 19,943,357	£ 1,574,241 1,329,556	£ — 153,034	£ 1,574,241 1,482,590	91,651
3,645,459	243,032	104,694	138,338		3,670,268	244,685	153,034	91,651	
12,766,375 10,098,716	851,092 673,248	6,543 243,576	857,635 916,824		13,406,813 10,642,134	893,788 709,476	4,135 192,792	897,923 902,268	
2,667,659	177,844	237,033	59,189		2,764,679	184,312	188,657	4,345	
308,234,483 155,466,784	20,548,965 10,364,453	230 —	20,549,195 10,364,453	59,189	342,954,370 169,140,199	22,863,625 11,276,013	230 —	22,863,855 11,276,013	4,345
152,767,699	10,184,512	230	10,184,742		173,814,171	11,587,612	230	11,587,842	
14,121,946	941,463	—	941,463		16,122,208	1,074,814	—	1,074,814	
488,845	32,590	7,222	39,812		566,840	37,789	9,525	47,314	
167,378,490	11,158,565	7,452	11,166,017		190,503,219	12,700,215	9,755	12,709,970	
52,818,262	3,521,217	5,557,330	9,078,547		55,599,687	3,706,646	5,624,051	9,330,697	
1,759,660 457,490	117,311 30,499	1,032,772 —	1,150,083 30,499		2,078,891 753,548	138,593 50,237	1,045,143 —	1,183,736 50,237	
806,520	53,768	—	53,768		715,666	47,711	—	47,711	
55,841,932	3,722,795	6,590,102	10,312,897		59,147,792	3,943,187	6,669,194	10,612,381	
111,536,558	7,435,770	6,582,650	853,120		131,355,427	8,757,028	6,659,439	2,097,589	
28,800,449 12,161,268	1,920,030 810,751	— —	1,920,030 810,751	853,120	29,914,971 13,129,212	1,994,331 875,281	— —	1,994,331 875,281	2,097,589
16,639,181 12,557,090	1,109,279 837,139	— —	1,109,279 837,139		16,785,759 13,398,743	1,119,050 893,250	— —	1,119,050 893,250	
29,196,271 14,913,519	1,946,418 994,235	— —	1,946,418 994,235		30,184,502 15,228,363	2,012,300 1,015,224	— —	2,012,300 1,015,224	
14,282,752	952,183	—	952,183		14,956,139	997,076	—	997,076	
2,249,192 13,039,745	149,946 869,316	— 2,150	149,946 871,466		2,686,498 13,362,501	179,100 890,834	— 1,998	179,100 892,832	
10,790,553	719,370	2,150	721,520		10,676,003	711,734	1,998	713,732	
3,492,199	232,813	2,150	230,663		4,280,136	285,342	1,998	283,344	
121,341,875	8,089,459	6,926,527	1,162,932		142,070,510	9,471,367	7,003,128	2,468,239	
				230,663					283,344
				1,162,932					2,468,239

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1905-06.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. POST OFFICE:		£	£	£	£
Receipts - - - - -	24,760,873	1,650,724	—	1,650,724	
Deduct,—Charges - - - - -	21,291,381	1,419,426	121,334	1,510,760	
NET RECEIPTS (or Charges) - - -	3,469,492	231,298	121,334	109,964	109,964
2. TELEGRAPH:					
Receipts - - - - -	13,540,107	902,674	7,180	909,854	
Deduct,—Charges - - - - -	11,383,141	758,876	317,613	1,076,489	
NET RECEIPTS (or Charges) - - -	2,156,966	143,798	310,433	166,635	166,635
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts - - - - -	353,840,234	23,589,349	230	23,589,579	
Working Expenses - - - - -	174,708,462	11,647,231	—	11,647,231	
NET TRAFFIC RECEIPTS - - - - -	179,131,772	11,942,118	230	11,942,348	
Guaranteed Railways: Net Traffic Receipts	13,829,631	921,975	—	921,975	
Subsidised Companies: Repayment of Advances of Interest - - - - -	371,618	24,775	17,853	42,628	
TOTAL - - - - -	193,333,021	12,888,868	18,083	12,906,951	
Charges:					
Railways:					
Interest and Annuities* - - - - -	59,085,923	3,939,062	5,735,338	9,674,400	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c. - - -	1,933,696	128,913	1,038,620	1,167,533	
Subsidised Companies: Land, &c. - - - - -	558,984	37,266	—	37,266	
Miscellaneous: Surveys and Central Estab- lishments - - - - -	508,902	33,926	—	33,926	
TOTAL - - - - -	62,087,505	4,139,167	6,773,958	10,913,125	
TOTAL NET RECEIPTS (or Charges).- - -	131,245,516	8,749,701	6,755,875	1,993,826	1,993,826
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts - - - - -	28,037,332	1,869,156	—	1,869,156	
Working Expenses - - - - -	13,467,347	897,823	—	897,823	
Portion of Land Revenue due to Irrigation -	14,569,985	971,333	—	971,333	
	14,531,687	968,779	—	968,779	
Interest on Debt - - - - -	29,101,672	1,940,112	—	1,940,112	
	15,621,842	1,041,456	—	1,041,456	
NET RECEIPTS FROM MAJOR WORKS - - -	13,479,830	898,656	—	898,656	
Minor Works and Navigation:					
Receipts - - - - -	2,470,095	164,673	—	164,673	
Charges - - - - -	14,060,016	937,334	—	937,334	
Net Charges FOR MINOR WORKS - - -	11,589,921	772,661	—	772,661	
TOTAL NET RECEIPTS (or Charges).- - -	1,889,909	125,995	—	125,995	125,995
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 8 and 10) - - - - -	138,761,883	9,250,792	7,187,642	2,063,150	2,063,150

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :—

	1905-06.	1906-07.	1907-08.
	£	£	£
East Indian Railway - - - - -	233,066	242,367	252,124
Eastern Bengal Railway - - - - -	22,089	22,915	23,777
Scinde, Punjab, and Delhi Railway - - -	100,883	104,530	108,355
Great Indian Peninsula Railway - - - -	371,657	382,323	393,297
Total - - - - -	727,693	752,135	777,553

APPENDIX IV.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
26,267,186	1,751,146	—	1,751,146	148,213	27,359,983	1,823,999	—	1,823,999	51,279
23,103,709	1,540,247	62,686	1,602,933		25,673,099	1,711,540	61,180	1,772,720	
3,163,477	210,899	62,686	148,213		1,686,884	112,459	61,180	51,279	
14,166,341	944,423	8,583	953,006	173,199	14,917,910	994,527	12,270	1,006,797	77,650
12,148,295	809,886	316,319	1,126,205		12,813,078	854,205	230,242	1,084,447	
2,018,046	134,537	307,736	173,199		2,104,832	140,322	217,972	77,650	
386,712,722	25,780,848	230	25,781,078	2,307,673	409,450,713	27,296,714	230	27,296,944	1,563,002
198,783,672	13,252,245	—	13,252,245		226,182,511	15,078,834	—	15,078,834	
187,929,050	12,528,603	230	12,528,833		183,268,202	12,217,880	230	12,218,110	
5,982,017	398,801	—	398,801	796,156	3,429,224	228,615	—	228,615	646,475
388,746	25,917	30,272	56,189		208,839	13,923	38,683	52,606	
194,299,813	12,953,321	30,502	12,983,823		186,906,265	12,460,418	38,913	12,499,331	
38,406,120	2,560,408	7,415,286	9,975,694	796,156	40,832,229	2,722,148	7,525,561	10,247,709	646,475
625,535	41,702	584,751	626,453		232,966	15,531	576,576	592,107	
517,387	34,493	—	34,493		220,731	14,715	—	14,715	
592,650	39,510	—	39,510	796,156	1,226,963	81,798	—	81,798	646,475
40,141,692	2,676,113	8,000,037	10,676,150		42,512,889	2,834,192	8,102,137	10,936,329	
154,158,121	10,277,208	7,969,535	2,307,673		144,393,376	9,626,226	8,063,224	1,563,002	
35,133,476	2,342,231	—	2,342,231	796,156	33,120,215	2,208,014	—	2,208,014	646,475
14,169,487	944,632	—	994,632		15,060,137	1,004,009	—	1,004,009	
20,963,989	1,397,599	—	1,397,599		18,060,078	1,204,005	—	1,204,005	
15,104,710	1,006,981	—	1,006,981	796,156	15,607,989	1,040,533	—	1,040,533	646,475
36,068,699	2,404,580	—	2,404,580		33,668,067	2,244,538	—	2,244,538	
12,426,488	828,433	106,798	935,231		13,088,523	872,568	108,344	980,912	
23,642,211	1,576,147	106,798	1,469,349	796,156	20,579,544	1,371,970	108,344	1,263,626	646,475
2,755,575	183,705	—	183,705		3,480,677	232,045	—	232,045	
12,853,470	856,898	—	856,898		12,737,946	849,196	—	849,196	
10,097,895	673,193	—	673,193	796,156	9,257,269	617,151	—	617,151	646,475
13,544,316	902,954	106,798	796,156		11,322,275	754,819	108,344	646,475	
172,883,960	11,525,598	8,446,755	3,078,843	3,078,843	159,507,371	10,633,826	8,450,720	2,183,106	2,183,106

APPENDIX IV. *continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1908-09.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE:			£	£	£	£
Receipts	- - - - -	27,384,300	1,825,620	—	1,825,620	
Deduct,—Charges	- - - - -	27,629,469	1,841,964	54,789	1,896,753	
NET RECEIPTS	- - - - -	245,169	16,344	54,789	71,133	71,133
2. TELEGRAPH:						
Receipts	- - - - -	14,569,059	971,271	6,826	978,097	
Deduct,—Charges	- - - - -	13,190,770	879,385	148,688	1,028,073	
NET RECEIPTS	- - - - -	1,378,289	91,886	141,862	49,976	49,976
3. RAILWAYS:						
Receipts:						
State Railways:						
Gross Receipts	- - - - -	401,963,920	26,797,595	2,293	26,799,888	
Working Expenses	- - - - -	253,696,330	16,913,089	—	16,913,089	
NET TRAFFIC RECEIPTS	- - - - -	148,267,590	9,884,506	2,293	9,886,799	
Guaranteed Railways: Net Traffic Receipts	- - - - -	14,419	961	—	961	
Subsidised Companies: Repayment of Advances of Interest	- - - - -	239,585	15,972	56,231	72,203	
TOTAL	- - - - -	148,492,756	9,899,517	58,524	9,958,041	
Charges:						
State Railways:						
Interest and Annuities*	- - - - -	42,625,806	2,841,721	8,249,846	11,091,567	
Guaranteed Railways:						
Interest, Surplus Profits, Land, &c.	- - - - -	191,150	12,743	—	12,743	
Subsidised Companies: Land, &c.	- - - - -	1,062,981	70,865	—	70,865	
Miscellaneous: Surveys and Central Estab- lishments	- - - - -	376,746	25,116	—	25,116	
TOTAL	- - - - -	44,256,683	2,950,445	8,249,846	11,200,291	
TOTAL NET RECEIPTS (or Charges)	- - - - -	104,236,073	6,949,072	8,191,322	1,242,250	1,242,250
4. IRRIGATION:						
Major Works (or Works for which Capital and Revenue Accounts are kept):						
Direct Receipts	- - - - -	33,714,356	2,247,624	—	2,247,624	
Working Expenses	- - - - -	15,548,826	1,036,589	—	1,036,589	
		18,165,530	1,211,035	—	1,211,035	
Portion of Land Revenue due to Irrigation	- - - - -	16,365,668	1,091,044	—	1,091,044	
		34,531,198	2,302,079	—	2,302,079	
Interest on Debt	- - - - -	13,625,073	908,338	108,989	1,017,327	
NET RECEIPTS FROM MAJOR WORKS	- - - - -	20,906,125	1,393,741	108,989	1,284,752	
Minor Works and Navigation:						
Receipts	- - - - -	3,290,007	219,334	—	219,334	
Charges	- - - - -	13,428,947	895,263	—	895,263	
Net Charges FOR MINOR WORKS	- - - - -	10,138,940	675,929	—	675,929	
TOTAL NET RECEIPTS (or Charges)	- - - - -	10,767,185	717,812	108,989	608,823	608,823
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 10)	- - - - -	116,136,378	7,742,426	8,496,962	754,536	754,536

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1908-09.	1909-10.
	£	£
East Indian Railway	262,334	273,018
Eastern Bengal Railway	21,677	25,616
Scinde, Punjab, and Delhi Railway	112,349	116,529
Great Indian Peninsula Railway	404,586	416,198
Madras Railway	61,687	94,214
TOTAL	865,635	925,605

APPENDIX IV.—continued.

1909-10.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£	£	£	£
28,908,431	1,927,229	—	1,927,229	
28,083,826	1,872,355	55,327	1,927,582	
824,605	54,974	55,327	353	353
13,479,855	898,657	4,194	902,851	
13,223,208	881,547	110,886	992,433	
256,647	17,110	106,692	89,582	89,582
433,855,517	28,923,701	230	28,923,931	
243,214,762	16,214,318	—	16,214,318	
190,640,755	12,709,383	230	12,709,613	
724	48	—	48	
220,641	14,709	43,587	58,296	
190,860,672	12,724,044	43,817	12,767,861	
44,451,875	2,963,458	8,580,963	11,544,421	
4,810,793	320,719	—	320,719	
606,177	40,412	—	40,412	
560,799	37,387	—	37,387	
50,429,644	3,361,976	8,580,963	11,942,939	
140,431,028	9,362,068	8,537,146	824,922	824,922
34,606,161	2,307,077	—	2,307,077	
16,413,166	1,094,211	—	1,094,211	
18,192,995	1,212,866	—	1,212,866	
16,760,820	1,117,388	—	1,117,388	
34,953,815	2,330,254	—	2,330,254	
14,253,680	950,245	108,465	1,058,710	
20,700,135	1,380,009	108,465	1,271,544	
3,535,360	235,691	—	235,691	
13,514,021	900,935	—	900,935	
9,978,661	665,244	—	665,244	
10,721,474	714,765	108,465	606,300	606,300
152,233,754	10,148,917	8,807,630	1,341,287	1,341,287

APPENDIX V.

MINT.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts -	5,176,185	345,079	12	345,091	
Charges -	798,216	53,214	2,694	55,908	
NET RECEIPTS or Charges (shown on pages 4 and 6)	4,377,969	291,865	2,682	289,183	289,183

MINT.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts -	6,168,083	411,206	32	411,238	
Charges -	6,234,258	415,617	8,397	424,014	
NET RECEIPTS or Charges (shown on pages 6 and 8)	66,175	4,411	8,365	12,776	12,776

MINT.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts -	4,817,052	321,137	46	321,183	
Charges -	1,629,649	108,643	11,436	120,079	
NET RECEIPTS or Charges (shown on pages 8 and 10)	3,187,403	212,494	11,390	201,104	201,104

MINT.	1908-09.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts -	1,539,808	102,654	—	102,654	
Charges -	2,421,989	161,466	30,063	192,129	
NET RECEIPTS or Charges (shown on page 10)	882,181	58,812	30,063	89,475	89,475

APPENDIX V.

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£		£
47,592,732	3,172,849	26	3,172,875		8,329,925	555,328	41	555,369	
47,095,788	3,139,719	13,040	3,152,759		7,371,901	491,460	12,569	504,029	
496,944	33,130	13,014	20,116	20,116	958,024	63,868	12,528	51,340	51,340

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
43,270,754	2,884,717	49	2,884,766		3,095,454	206,364	46	206,410	
41,662,331	2,777,489	8,096	2,785,585		1,552,767	103,518	14,359	117,877	
1,608,423	107,228	8,047	99,181	99,181	1,542,687	102,846	14,313	—	88,533

1906-07.					1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
6,291,969	419,465	33	419,498		6,658,760	443,918	—	443,918	
1,958,645	130,577	36,321	166,898		1,955,231	130,349	34,552	164,901	
4,333,324	288,888	36,288	252,600	252,600	4,703,529	313,569	34,552	279,017	279,017

1909-10.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
1,889,293	125,953	—	125,953	
1,935,424	129,028	14,730	143,758	
46,131	3,075	14,730	17,805	17,805

APPENDIX VI.

EXCHANGE.	1899-1900.		1900-01.	
	Rupees.	Equivalent at Rs. 15 = £1.	Rupees.	Equivalent at Rs. 15 = £1.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT—	£		£	
(1) Average drawing rate of the year - - -	240,920,722	-	255,169,103	
(2) Rs. 15 for £1. - - - -	241,939,545		254,743,215	
Difference being Exchange on net Sterling Expenditure:—				
Receipt, or Charge - - - -	1,018,823	67,922	425,888	28,392
Exchange on Remittance Account:				
Receipt, or Charge - - - -	2,233,063	148,871	51,848	3,457
TOTAL, shown on pages 4, 6, and 8 -	1,214,240	80,949	477,736	31,849
Exchange Compensation Allowance to Officers -	4,757,222	317,148	4,543,712	302,914
GRAND TOTAL: Receipt, or Charge -	—	398,097	—	334,763

EXCHANGE.	1905-06.		1906-07.	
	Rupees.	Equivalent at Rs. 15 = £1.	Rupees.	Equivalent at Rs. 15 = £1.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT—	£		£	
(1) Average drawing rate of the year - - -	264,287,595		273,578,936	
(2) Rs. 15 for £1. - - - -	264,993,495		275,009,145	
Difference being Exchange on Net Sterling Expenditure:—				
Receipt, or Charge - - - -	705,900	47,060	1,430,209	95,347
Exchange on Remittance Account:				
Receipt - - - -	537,157	35,810	1,420,119	94,675
TOTAL, shown on pages 8 and 10 -	1,243,057	82,870	2,850,328	190,022
Exchange Compensation Allowance to Officers -	5,423,575	361,572	5,494,799	366,320
GRAND TOTAL: Charge - - -	—	278,702	—	176,298

APPENDIX VI.

1901-02.		1902-03.		1903-04.		1904-05.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£		£		£
253,357,421		264,974,738		260,197,625		281,623,947	
253,161,705		265,005,240		260,995,950		282,414,810	
195,716	13,048	30,502	2,033	798,325	53,222	790,863	52,724
578,131	38,542	443,066	29,538	78,108	5,207	620,114	41,341
382,415	25,494	473,568	31,571	876,433	58,429	1,410,977	94,065
4,551,400	303,427	4,750,069	316,671	5,070,131	338,009	5,248,149	349,877
—	277,933	—	285,100	—	279,580	—	255,812 1

1907-08.		1908-09.		1909-10.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£		£
266,037,392		275,468,277		276,884,747	
266,529,450		274,851,285		276,175,635	
492,058	32,804	616,993	41,134	709,112	47,274
925,606	61,707	100,440	6,697	41,897	2,793
1,417,664	94,511	516,552	34,437	667,215	44,481
5,383,182	358,879	5,260,069	350,671	5,335,485	355,699
—	264,368	—	385,108	—	311,218

APPENDIX VII.

DEBT SERVICES.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT	39,027,597	2,601,839	4,072,798	6,674,637	
Amounts chargeable to Railways (<i>see</i> pp. 28 and 29).	45,090,125	3,006,008	1,178,527	4,184,535	
Amounts chargeable to Irrigation (<i>see</i> pp. 28 and 29).	13,451,236	896,749	—	896,749	
	58,541,361	3,902,757	1,178,527	5,081,284	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*19,513,764	*1,300,918	2,894,271	1,593,353	
2. INTEREST on other Obligations	5,273,530	351,569	85	351,654	
	14,240,234	949,349	2,894,356	1,945,007	
Deduct,—Receipts†	8,204,707	546,981	49,334	596,315	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irriga- tion)—shown on pp. 5 and 7	22,444,941	1,496,330	2,845,022	1,348,692	1,348,692

DEBT SERVICES.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT	40,918,933	2,727,928	4,365,547	7,093,475	
Amounts chargeable to Railways (<i>see</i> pp. 30 and 31).	49,851,608	3,323,410	1,362,388	4,685,828	
Amounts chargeable to Irrigation (<i>see</i> pp. 30 and 31).	14,536,567	969,105	—	969,105	
	64,388,175	4,292,545	1,362,388	5,654,933	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*23,469,242	*1,564,617	3,003,159	1,438,542	
2. INTEREST on other Obligations	5,917,462	394,497	224	394,721	
	17,551,780	1,170,120	3,003,383	1,533,263	
Deduct,—Receipts†	10,568,767	704,583	157,315	851,898	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irriga- tion)—shown on pp. 7 and 9)	28,120,547	1,874,703	2,846,068	971,365	971,365

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to land holders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX VII.

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	£
40,550,556	2,703,370	4,371,063	7,074,433		40,388,541	2,692,569	4,370,358	7,062,927	
46,559,768	3,103,985	1,272,714	4,376,699		47,774,475	3,184,965	1,366,632	4,551,597	
13,819,929	921,328	—	921,328		14,161,844	944,123	—	944,123	
60,379,697	4,025,313	1,272,714	5,298,027		61,936,319	4,129,088	1,366,632	5,495,720	
*19,829,141	*1,321,943	3,098,349	1,776,406		*21,547,778	*1,436,519	3,003,726	1,567,207	
5,391,577	359,438	226	359,664		5,652,426	376,828	56	376,884	
14,437,564	962,505	3,098,575	2,136,070		15,895,352	1,059,691	3,003,782	1,994,091	
8,779,225	585,281	56,392	641,673		10,523,197	701,546	77,151	778,697	
23,216,789	1,547,786	3,042,183	1,494,397	1,494,397	26,418,549	1,761,237	2,926,631	1,165,394	1,165,394

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	£
41,776,092	2,785,072	4,342,826	7,127,898		42,792,544	2,852,836	4,423,911	7,276,747	
52,435,672	3,495,711	1,359,281	4,854,992		55,217,951	3,681,197	1,378,746	5,059,943	
14,913,519	994,235	—	994,235		15,228,363	1,015,224	—	1,015,224	
67,349,191	4,489,946	1,359,281	5,849,227		70,446,314	4,696,421	1,378,746	6,075,167	
*25,573,099	*1,704,874	2,983,545	1,278,671		*27,653,770	*1,843,584	3,045,165	1,201,580	
6,298,216	419,881	3	419,884		6,653,397	443,560	—	443,560	
19,274,883	1,284,993	2,983,548	1,698,555		21,000,373	1,400,025	3,045,165	1,645,140	
11,205,925	747,061	141,788	888,849		10,182,770	678,851	160,471	839,322	
30,430,808	2,032,054	2,841,760	809,706	809,706	31,183,143	2,078,876	2,884,694	805,818	805,818

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VII.—continued.

DEBT SERVICES.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	43,917,978	2,927,865	4,418,371	7,346,236	
Amount chargeable to Railways (see pp. 32 and 33).	58,724,879	3,914,992	1,435,001	5,349,993	
Amount chargeable to Irrigation (see pp. 32 and 33).	15,621,842	1,041,456	—	1,041,456	
	74,346,721	4,956,448	1,435,001	6,391,449	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*30,428,743	*2,028,583	2,983,370	954,787	
2. INTEREST on other Obligations - - - - -	6,805,379	453,692	—	453,692	
	23,623,364	1,574,891	2,983,370	1,408,479	
Deduct—Receipts† - - - - -	10,444,567	696,304	237,877	934,181	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on pp. 9 and 11) - - - }	34,067,931	2,271,195	2,745,493	474,298	474,298

DEBT SERVICES.	1908-09.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	47,745,440	3,183,029	5,286,565	8,469,594	
Amounts chargeable to Railways (see pp. 34 and 35).	41,425,434	2,761,696	3,253,052	6,014,748	
Amounts chargeable to Irrigation (see pp. 34 and 35).	13,625,073	908,338	108,989	1,017,327	
	55,050,507	3,670,034	3,362,041	7,032,075	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	7,305,067	487,005	1,924,524	4,437,519	
2. INTEREST on other Obligations - - - - -	7,939,685	529,313	—	529,313	
	634,618	42,308	1,924,524	2,966,832	
Deduct—Receipts - - - - -	13,466,066	897,737	89,588	,987,325	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 11) - - - }	12,821,448	855,429	1,834,936	979,507	979,507

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.
† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
45,496,632	3,033,109	4,870,244	7,903,353		46,229,345	3,081,956	4,990,485	8,072,441	
37,807,002	2,520,467	3,027,943	5,548,410		39,773,282	2,651,552	3,118,662	5,770,214	
12,426,488	828,433	106,798	935,231		13,088,523	872,568	* 108,344	980,912	
50,233,490	3,348,900	3,134,741	6,483,641		52,861,805	3,524,120	3,227,006	6,751,126	
*4,736,858	315,791	1,735,503	1,419,712		6,632,460	442,164	1,763,479	1,321,315	
7,442,572	496,172	—	496,172		7,492,940	499,529	—	499,529	
2,705,714	180,381	1,735,503	1,915,884		860,480	57,365	1,763,479	1,820,844	
10,856,414	723,761	248,432	972,193		11,777,460	785,164	180,593	965,757	
8,150,700	543,380	1,487,071	943,691	943,691	10,916,980	727,799	1,582,886	855,087	855,087

1909-1910.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
48,498,139	3,233,209	5,519,190	8,752,399	
42,283,760	2,818,917	3,308,274	6,127,191	
14,253,680	950,246	108,465	1,058,711	
56,537,440	3,769,163	3,416,739	7,185,902	
8,039,301	535,954	2,102,451	1,566,497	
8,228,217	548,548	—	548,548	
188,916	12,594	2,102,451	2,115,045	
15,248,837	1,016,588	167,754	1,184,343	
15,059,921	1,003,995	1,934,697	930,702	930,702

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VIII.

MILITARY SERVICES.		1899-1900.				
		INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
		Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
1. ARMY:			£	£	£	£
Effective Charges	- - -	153,248,703	10,216,580	1,638,737	11,855,317	
Non-Effective Charges	- - -	9,115,539	607,703	2,422,206	3,029,909	
Military Operations	- - -	-	-	-	-	
TOTAL	-	162,364,242	10,824,283	4,060,943	14,885,226	
Deduct,—Receipts: Effective	- -	8,656,127	577,075	66,015	643,090	
Non-Effective	- -	882,459	58,831	17,562	76,393	
Military Operations	- -	-	-	-	-	
Total	-	9,538,586	635,906	83,577	719,483	
TOTAL NET ARMY CHARGES	-	152,825,656	10,188,377	3,977,366	14,165,743	14,165,743
2. MARINE	- - -	1,373,626	91,575	354,526	446,101	
Deduct,—Receipts	- - -	570,415	38,027	-	38,027	
TOTAL NET MARINE CHARGES	-	803,211	53,548	354,526	408,074	408,074
3. MILITARY WORKS	- - -	12,071,699	804,780	31,782	836,562	
Deduct,—Receipts	- - -	521,705	34,780	-	34,780	
TOTAL NET CHARGES FOR MILITARY WORKS	-	11,549,994	770,000	31,782	801,782	801,782
4. SPECIAL DEFENCE WORKS	- - -	-	-	874	874	874
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 5 and 7)	-	165,178,861	11,011,925	4,364,548	15,376,473	15,376,473

		1902-03.				
		Rupees.	£	£	£	£
1. ARMY	- - -					
Effective Charges	- - -	170,999,003	11,399,934	2,926,858	14,326,792	
Re-organisation	- - -	-	-	-	-	
Non-Effective Charges	- - -	9,837,015	655,801	2,363,799	3,019,600	
Military Operations	- - -	-	-	-	-	
TOTAL	-	180,836,018	12,055,735	5,290,657	17,346,392	
Deduct,—Receipts: Effective	- -	9,817,847	654,523	333,733	988,256	
Re-organisation	- -	-	-	-	-	
Non-Effective	- -	1,162,034	77,469	59,265	136,734	
Total	-	10,979,881	731,992	392,998	1,124,990	
TOTAL NET ARMY CHARGES	-	169,856,137	11,323,743	4,897,659	16,221,402	16,221,402
2. MARINE	- - -	2,017,381	134,492	274,730	409,222	
Deduct,—Receipts	- - -	815,681	54,379	-	54,379	
TOTAL NET MARINE CHARGES	-	1,201,700	80,113	274,730	354,843	354,843
3. MILITARY WORKS	- - -	15,510,922	1,034,062	62,607	1,096,669	
Ordinary Charges	- - -	-	-	-	-	
Re-organisation	- - -	-	-	-	-	
Deduct,—Receipts	- - -	574,515	38,301	-	38,301	
TOTAL NET CHARGES FOR MILITARY WORKS	-	14,936,407	995,761	62,607	1,058,368	1,058,368
4. SPECIAL DEFENCE WORKS	- - -	-	-	-	-	-
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 7 and 9)	-	185,994,244	12,399,617	5,234,996	17,634,613	17,634,613

APPENDIX VIII.

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
150,548,739 9,103,829 —	10,036,582 606,922 —	2,054,376 2,384,918 —	12,090,958 2,991,840 —	14,265,524	161,385,945 9,327,144 —	10,759,063 621,809 —	2,032,260 2,350,799 —	12,791,323 2,972,608 —	14,786,342
159,652,568	10,643,504	4,439,294	15,082,798		170,713,089	11,380,872	4,383,059	15,763,931	
10,903,499 861,430 —	726,900 57,429 —	16,152 16,793 —	743,052 74,222 —		9,447,636 1,064,725 —	629,842 70,982 —	255,487 21,278 —	885,329 92,260 —	
11,764,929	784,329	32,945	817,274		10,512,361	700,824	276,765	977,589	
147,887,639	9,859,175	4,406,349	14,265,524		160,200,728	10,680,048	4,106,294	14,786,342	
1,745,215 576,998	116,348 38,466	376,933 —	493,281 38,466		2,315,472 494,568	154,365 32,971	339,416 —	493,781 32,971	
1,168,217	77,882	376,933	454,815	454,815	1,820,904	121,394	339,416	460,810	460,810
11,128,272 536,320	741,885 35,755	41,057 —	782,942 35,755	747,187	13,952,561 714,652	930,171 47,643	34,612 —	964,783 47,643	917,140
10,591,952	706,130	41,057	747,187		13,237,909	882,528	34,612	917,140	
—	—	6,864	6,864		—	—	—	—	
159,647,808	10,643,187	4,831,203	15,474,390	15,474,390	175,259,541	11,683,970	4,480,322	16,164,292	16,164,292

1903-04.					1904-05.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
182,714,858 — 10,092,048 —	12,180,990 — 672,803 —	2,618,780 — 2,392,635 —	14,799,770 — 3,065,438 —	16,775,780	195,340,056 6,167,087 10,080,632 —	13,022,670 411,139 672,042 —	2,946,125 686,366 2,437,352 —	15,968,795 1,097,505 3,109,394 —	19,214,763
192,806,906	12,853,793	5,011,415	17,865,208		211,587,775	14,105,851	6,069,843	20,175,694	
8,181,045 — 1,404,589	545,403 — 93,639	402,632 — 47,754	948,035 — 141,393		7,755,858 95 1,346,318	517,057 6 89,755	327,327 — 26,786	844,384 6 116,541	
9,585,634	639,042	450,386	1,089,428		9,102,271	606,818	354,113	960,931	
183,221,272	12,214,751	4,561,029	16,775,780		202,485,504	13,499,033	5,715,730	19,214,763	
4,556,901 3,664,993	303,794 244,333	309,957 21,000	613,751 265,333		4,520,689 2,996,859	301,379 199,791	319,410 4,000	620,789 203,791	
891,908	59,461	288,957	348,418	348,418	1,523,830	101,588	315,410	416,998	416,998
14,725,195 — 676,214	981,680 — 45,083	52,974 — —	1,034,654 — 45,083	989,571	13,946,562 32,810 681,931	929,771 2,187 45,462	49,641 — —	979,412 2,187 45,462	936,137
14,048,951	936,577	52,974	989,571		13,297,441	886,496	49,641	936,137	
325,395	21,693	5,361	27,054		538,613	35,908	92,387	128,295	
198,487,526	13,232,502	4,908,321	18,140,823	18,140,823	217,845,388	14,523,025	6,173,168	20,696,193	20,696,193

APPENDIX VIII.—continued.

MILITARY SERVICES.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupess.	Equivalent at Rs. 15 = £.	Sterling.		
1. ARMY :		£	£	£	£
Effective Charges - - - - -	194,323,949	12,954,930	2,066,665	15,021,595	
Re-organisation - - - - -	6,881,904	458,793	715,567	1,174,360	
Non-Effective Charges - - - - -	10,295,803	686,387	2,384,788	3,071,175	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	211,501,656	14,100,110	5,167,020	19,267,130	
Deduct,—Receipts : Effective - - - - -	8,519,122	567,941	490,432	1,058,373	
Re-organisation - - - - -	4,417	295	—	295	
Non-Effective - - - - -	1,407,285	93,819	37,209	131,028	
Total - - - - -	9,930,824	662,055	527,641	1,189,696	
TOTAL NET ARMY CHARGES - - - - -	201,570,832	13,438,055	4,639,379	18,077,434	18,077,434
2. MARINE - - - - -	4,098,980	273,265	277,805	551,070	
Deduct,—Receipts - - - - -	1,993,297	132,886	10,884	143,770	
TOTAL NET MARINE CHARGES - - - - -	2,105,683	140,379	266,921	407,300	407,300
3. MILITARY WORKS :					
Ordinary Charges - - - - -	13,232,457	882,164	47,645	929,809	
Re-organisation - - - - -	2,468,117	164,542	554	165,096	
Deduct,—Receipts - - - - -	739,582	49,306	—	49,306	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	14,960,992	997,400	48,199	1,045,599	1,045,599
4. SPECIAL DEFENCE WORKS - - - - -	1,128,782	75,252	71,054	146,306	146,306
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 9 and 11) - - - - -	219,766,289	14,651,086	5,025,553	19,676,639	19,676,639

	1908-09.				
	Rupess.	£	£	£	£
1. ARMY :					
Effective Charges - - - - -	204,686,485	13,645,766	2,385,336	16,031,102	
Re-organisation - - - - -	—	—	—	—	
Non-Effective Charges - - - - -	10,151,545	676,770	2,469,394	3,146,164	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	214,838,030	14,322,536	4,854,730	19,177,266	
Deduct,—Receipts : Effective - - - - -	6,756,868	450,458	314,282	764,740	
Re-organisation - - - - -	—	—	—	—	
Non-Effective - - - - -	1,049,702	69,980	28,219	98,199	
Total - - - - -	7,806,570	520,438	342,501	862,939	
TOTAL NET ARMY CHARGES - - - - -	207,031,460	13,802,098	4,512,229	18,314,327	18,314,327
2. MARINE - - - - -	3,668,571	244,571	232,386	476,957	
Deduct,—Receipts - - - - -	1,881,727	125,448	—	125,448	
TOTAL NET MARINE CHARGES - - - - -	1,786,844	119,123	232,386	351,509	351,509
3. MILITARY WORKS :					
Ordinary Charges - - - - -	13,894,414	926,295	41,067	967,362	
Re-organisation - - - - -	—	—	—	—	
Deduct,—Receipts - - - - -	888,805	59,254	—	59,254	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	13,005,609	867,041	41,067	908,108	908,108
4. SPECIAL DEFENCE WORKS - - - - -	255,230	17,015	12,029	29,044	29,044
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 11) - - - - -	222,079,143	14,805,277	4,797,711	19,602,988	19,602,988

APPENDIX VIII.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
201,969,620	13,464,641	3,092,900	16,557,541	18,440,276	199,788,207	13,319,214	2,218,290	15,537,504	17,625,054
10,116,965	674,464	2,425,840	3,100,304		9,891,248	659,416	2,450,613	3,110,029	
212,086,585	14,139,105	5,518,740	19,657,845		209,679,455	13,978,630	4,668,903	18,647,533	
9,803,377	653,558	441,956	1,095,514		7,983,278	532,219	376,330	908,549	
1,380,251	92,017	30,038	122,055		1,265,146	84,343	29,587	113,930	
11,183,628	745,575	471,994	1,217,569		9,248,424	616,562	405,917	1,022,479	
200,902,957	13,393,530	5,046,746	18,440,276		200,431,031	13,362,068	4,262,986	17,625,054	
4,148,935*	276,596	386,789	663,385		3,596,072	239,738	245,286	485,024	
2,221,896	148,126	49	148,175		1,315,296	87,686	—	87,686	
1,927,039	128,470	386,740	515,210	515,210	2,280,776	152,052	245,286	397,338	397,338
16,028,916	1,068,594	58,921	1,127,515	1,076,516	16,444,534	1,096,303	70,640	1,166,943	1,109,675
764,984	50,999	—	50,999		859,015	57,268	—	57,268	
15,263,932	1,017,595	58,921	1,076,516		15,585,519	1,039,035	70,640	1,109,675	
1,411,302	94,087	44,271	138,358	138,358	1,431,376	95,425	20,862	116,287	116,287
219,505,230	14,633,682	5,536,678	20,170,360	20,170,360	219,728,702	14,648,580	4,599,774	19,248,354	19,248,354

1909-10.				
Rupees.	£	£	£	£
203,133,282	13,542,219	2,211,982	15,754,201	17,923,453
10,258,085	683,872	2,463,108	3,146,980	
213,391,367	14,226,091	4,675,090	18,901,181	
7,358,192	490,546	385,011	875,557	
1,117,662	74,511	27,660	102,171	
8,475,854	565,057	412,671	977,728	
204,915,513	13,661,034	4,262,419	17,923,453	
3,779,010	251,934	209,223	461,157	
1,251,892	83,460	—	83,460	
2,527,118	168,474	209,223	377,697	377,697
12,357,178	823,812	34,530	858,342	782,569
1,186,600	75,773	—	75,773	
11,220,578	748,039	34,530	782,569	
82,934	5,529	23,075	28,604	28,604
218,746,143	14,583,076	4,529,247	19,112,323	19,112,323

* Differs from the amount shown in Statement B., appended to the Financial Statement for 1908-09, by Rs. 15,212 on account of pensions of the Imperial Marine Department debited in that year to Provincial Revenues which are in the Financial Statement taken under the head "29 Superannuation Allowances and Pensions."

APPENDIX IX.

COLLECTION OF REVENUE.						1899-1900.				NET EXPENDI- TURE.
						INDIA.	ENGLAND.		TOTAL.	
						Rupees.	Equivalent at Rs. 15. = 1l.	Sterling.		
						£	£	£	£	
Land Revenue	-	-	-	-	-	40,831,941	2,722,129	645	2,722,774	
Forest	-	-	-	-	-	10,790,296	719,353	10,822	730,175	
Salt	-	-	-	-	-	4,966,747	331,116	640	331,756	
Stamps	-	-	-	-	-	950,619	63,375	37,914	101,289	
Excise	-	-	-	-	-	2,422,627	161,509	—	161,509	
Provincial Rates	-	-	-	-	-	76,068	5,071	—	5,071	
Customs	-	-	-	-	-	2,306,176	153,745	208	153,953	
Assessed Taxes	-	-	-	-	-	332,364	22,158	—	22,158	
Registration	-	-	-	-	-	2,456,979	163,799	—	163,799	
TOTAL (shown on pages 5 and 7)						65,133,817	4,342,255	50,229	4,392,484	4,392,484

						1902-03.						
COLLECTION OF REVENUE.						INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.		
						Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.				
						£	£	£	£			
Land Revenue	-	-	-	-	-	43,196,574	2,879,771	148	2,879,919			
Forest	-	-	-	-	-	11,249,331	749,955	1,828	751,783			
Salt	-	-	-	-	-	5,186,238	345,749	142	345,891			
Stamps	-	-	-	-	-	1,161,149	77,410	31,898	109,308			
Excise	-	-	-	-	-	2,837,618	189,175	9	189,184			
Provincial Rates	-	-	-	-	-	112,557	7,504	—	7,504			
Customs	-	-	-	-	-	2,417,843	161,190	145	161,335			
Assessed Taxes	-	-	-	-	-	360,841	24,056	—	24,056			
Registration	-	-	-	-	-	2,577,670	171,845	—	171,845			
TOTAL (shown on pages 7 and 9)						-	-	69,099,821	4,606,655	34,170	4,640,825	4,640,825

APPENDIX IX.

1900-01.					1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
	£	£	£	£		£	£	£	£
41,787,014	2,785,801	176	2,785,977		42,462,286	2,830,819	670	2,831,489	
10,924,937	728,329	1,835	730,164		10,520,701	701,380	4,201	705,581	
5,047,501	336,500	433	336,933		5,141,683	342,779	851	343,630	
1,112,809	74,187	28,752	102,939		1,143,750	76,250	29,567	105,817	
2,416,769	161,118	58	161,176		2,491,879	166,125	30	166,155	
74,120	4,941	—	4,941		106,350	7,090	—	7,090	
2,427,076	161,805	125	161,930		2,419,723	161,315	160	161,475	
335,967	22,398	—	22,398		357,348	23,823	—	23,823	
2,543,952	169,597	—	169,597		2,576,045	171,736	—	171,736	
66,670,145	4,444,676	31,379	4,476,055	4,476,055	67,219,765	4,481,317	35,479	4,516,796	4,516,796

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI-TURE.
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
	£	£	£	£		£	£	£	£
45,298,076	3,019,872	408	3,020,280		47,604,109	3,173,608	875	3,174,483	
12,166,993	811,133	2,485	813,618		12,967,856	864,524	4,614	869,138	
4,935,853	329,057	2,134	331,191		5,162,759	344,184	918	345,102	
1,202,373	80,158	42,221	122,379		1,234,918	82,328	38,763	121,091	
3,208,429	213,895	33	213,928		3,622,103	241,473	841	242,314	
90,437	6,029	—	6,029		84,256	5,617	—	5,617	
2,520,550	168,037	128	168,165		2,683,465	178,898	348	179,246	
342,204	22,814	—	22,814		315,129	21,008	—	21,008	
2,667,009	177,800	—	177,800		2,713,486	180,899	—	180,899	
72,431,924	4,828,795	47,409	4,876,204	4,876,204	76,388,081	5,092,539	46,359	5,138,898	5,138,898

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APPENDIX IX.— *continued.*

COLLECTION OF REVENUE.						1905-06.				
						INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
						Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
							£	£	£	£
Land Revenue	-	-	-	-	-	49,421,312	3,294,754	1,811	3,296,565	
Forest	-	-	-	-	-	14,258,521	950,568	4,250	954,818	
Salt	-	-	-	-	-	5,441,628	362,775	391	363,166	
Stamps	-	-	-	-	-	1,295,424	86,362	41,802	128,164	
Excise	-	-	-	-	-	3,871,724	258,115	1	258,116	
Provincial Rates	-	-	-	-	-	93,301	6,220	—	6,220	
Customs	-	-	-	-	-	2,730,322	182,021	438	182,459	
Assessed Taxes	-	-	-	-	-	337,766	22,518	—	22,518	
Registration	-	-	-	-	-	2,814,198	187,613	—	187,613	
TOTAL (shown on pages 9 and 11)						80,264,196	5,350,946	48,693	5,399,639	5,399,639

COLLECTION OF REVENUE.						1908-09.					
						INDIA.		ENGLAND.		TOTAL.	NET EXPENDI- TURE.
						Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			
						£	£	£	£		
Land Revenue	-	-	-	-	54,802,018	3,653,468	464	3,653,932			
Forest	-	-	-	-	14,827,390	988,492	5,666	994,158			
Salt	-	-	-	-	5,122,891	341,526	1,582	343,108			
Stamps	-	-	-	-	560,564	37,371	136,667	174,038			
Excise	-	-	-	-	5,856,042	390,403	149	390,552			
Provincial Rates	-	-	-	-	65,761	4,384	—	4,384			
Customs	-	-	-	-	3,132,958	208,864	159	209,023			
Assessed Taxes	-	-	-	-	383,524	25,568	—	25,568			
Registration	-	-	-	-	3,477,139	231,809	—	231,809			
TOTAL (shown on page 11)						88,228,285	588,885	144,687	6,026,572	6,026,572	

APPENDIX IX.—*continued.*

1906-07.					1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
50,296,986	3,353,132	790	3,353,922		52,503,025	3,500,202	1,138	3,501,340	
14,093,152	939,543	9,323	948,866		14,635,975	975,732	4,608	980,340	
5,446,786	363,119	1,370	364,489		5,446,039	363,069	415	363,484	
1,289,498	85,966	100,300	186,266		477,439	31,829	107,280	139,109	
4,117,933	274,529	80	274,609		4,440,008	296,000	94	296,094	
66,279	4,419	—	4,419		71,049	4,737	—	4,737	
2,999,434	199,962	222	200,184		3,088,036	205,869	609	206,478	
357,418	23,828	—	23,828		368,650	24,577	—	24,577	
2,991,463	199,431	—	199,431		3,204,970	213,664	—	213,664	
81,658,949	5,443,929	112,085	5,556,014	5,556,014	84,235,191	5,615,679	114,144	5,729,823	5,729,823

1909-10.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£
54,742,665	3,649,511	568	3,650,079	
15,026,339	1,001,756	4,941	1,006,697	
4,952,549	330,170	573	330,743	
724,460	48,297	103,492	151,789	
5,963,658	397,577	336	397,913	
74,175	4,945	—	4,945	
3,256,867	217,124	371	217,495	
391,888	26,126	—	26,126	
3,535,734	235,716	—	235,716	
88,668,335	5,911,222	110,281	6,021,503	6,021,503

APPENDIX X.

CIVIL DEPARTMENTS.		1899-1900.			
		INDIA.		ENGLAND.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	
1. GENERAL ADMINISTRATION :			£	£	£
Charges - - - - -	14,909,678	993,979	320,023	1,314,002	1,314,002
2. LAW COURTS :					
Charges - - - - -	31,202,662	2,080,177	547	2,080,724	
Receipts - - - - -	3,519,362	234,624	—	234,624	
	27,683,300	1,845,553	547	1,846,100	1,846,100
3. JAILS :					
Charges - - - - -	10,260,188	684,012	222	684,234	
Receipts - - - - -	3,403,582	226,905	—	226,905	
	6,856,606	457,107	222	457,329	457,329
4. POLICE :					
Charges - - - - -	38,958,867	2,597,258	448	2,597,706	
Receipts - - - - -	2,378,743	158,583	—	158,583	
	36,580,124	2,438,675	448	2,439,123	2,439,123
5. PORTS AND PILOTAGE :					
Charges - - - - -	1,741,847	116,123	80	116,203	
Receipts - - - - -	1,503,899	100,260	—	100,260	
	237,948	15,863	80	15,943	15,943
6. EDUCATION :					
Charges - - - - -	10,248,553	683,237	1,852	685,089	
Receipts - - - - -	1,517,319	101,155	—	101,155	
	8,731,234	582,082	1,852	583,934	583,934
7. ECCLESIASTICAL :					
Charges - - - - -	1,707,796	113,853	211	114,064	114,064
8. MEDICAL :					
Charges - - - - -	10,404,196	693,613	11,689	705,302	
Receipts - - - - -	780,284	52,019	1,521	53,540	
	9,623,912	641,594	10,168	651,762	651,762
9. POLITICAL :					
Charges - - - - -	10,468,139	697,876	23,960	721,836	721,836
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges - - - - -	4,919,849	327,990	28,772	356,762	
Receipts - - - - -	1,071,451	71,430	493	71,923	
	3,848,398	256,560	28,279	284,839	284,839
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 5 and 7) - - - }	120,647,135	8,043,142	385,790	8,428,932	8,428,932

APPENDIX X.

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
15,219,183	1,014,612	255,196	1,269,808	1,269,808	15,471,980	1,031,465	259,112	1,290,577	1,290,577
31,860,797	2,124,053	261	2,124,314	1,896,999	32,358,047	2,157,203	504	2,157,707	1,927,117
3,409,720	227,315	—	227,315		3,458,848	230,590	—	230,590	
28,451,077	1,896,738	261	1,896,999		28,899,199	1,926,613	504	1,927,117	
11,955,882	797,059	—	797,059	551,938	11,561,299	770,753	813	771,566	521,043
3,676,810	245,121	—	245,121		3,757,836	250,523	—	250,523	
8,279,072	551,938	—	551,938		7,803,463	520,230	813	521,043	
39,895,806	2,659,720	1,245	2,660,965	2,487,678	40,355,251	2,690,350	994	2,691,344	2,528,654
2,559,314	173,287	—	173,287		2,440,358	162,690	—	162,690	
37,296,492	2,486,433	1,245	2,487,678		37,914,893	2,527,660	994	2,528,654	
1,843,518	122,901	250	123,151	5,775	1,938,518	129,235	20	129,255	15,038
1,760,642	117,376	—	117,376		1,713,254	114,217	—	114,217	
82,876	5,525	250	5,775		225,264	15,018	20	15,038	
10,183,531	678,903	2,708	681,611	576,099	10,668,575	711,238	2,734	713,972	604,987
1,582,671	105,512	—	105,512		1,634,777	108,985	—	108,985	
8,600,860	573,391	2,708	576,099		9,033,798	602,253	2,734	604,987	
1,733,963	115,598	753	116,351	116,351	1,684,155	112,277	499	112,776	112,776
10,635,012	709,000	5,222	714,222	659,684	9,071,941	604,796	4,886	609,682	554,450
795,777	53,051	1,487	54,538		807,888	53,859	1,373	55,232	
9,839,235	655,949	3,735	659,684		8,264,053	550,937	3,513	554,450	
8,441,227	562,748	24,743	587,491	587,491	10,200,530	680,036	7,028	687,064	687,064
5,996,702	399,781	41,107	440,888	358,483	6,683,197	445,547	31,166	476,713	389,284
1,229,685	81,981	425	82,405		1,304,921	86,995	434	87,429	
4,767,017	317,801	40,682	358,483		5,378,276	358,552	30,732	389,284	
122,711,002	8,180,733	329,573	8,510,306	8,510,306	124,875,611	8,325,041	305,949	8,630,990	8,630,990

APPENDIX X.—continued.

CIVIL DEPARTMENTS.		1902-03.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	—	
1. GENERAL ADMINISTRATION :			£	£	£	£
Charges - - - - -		17,818,276	1,187,885	251,474	1,439,359	1,439,359
2. LAW COURTS :						
Charges - - - - -		33,226,184	2,215,079	210	2,215,289	
Receipts - - - - -		3,623,825	241,589	—	241,589	
		29,602,359	1,973,490	210	1,973,700	1,973,700
3. JAILS :						
Charges - - - - -		10,881,591	725,440	65	725,505	
Receipts - - - - -		3,544,533	236,302	—	236,302	
		7,337,058	489,138	65	489,203	489,203
4. POLICE :						
Charges - - - - -		41,040,274	2,736,018	1,675	2,737,693	
Receipts - - - - -		2,561,539	170,769	—	170,769	
		38,478,735	2,565,249	1,675	2,566,924	2,566,924
5. PORTS AND PILOTAGE :						
Charges - - - - -		2,015,850	134,390	80	134,470	
Receipts - - - - -		1,809,999	120,666	—	120,666	
		205,851	13,724	80	13,804	13,804
6. EDUCATION :						
Charges - - - - -		12,492,718	832,848	1,882	834,730	
Receipts - - - - -		1,697,477	113,166	—	113,166	
		10,795,241	719,682	1,882	721,564	721,564
7. ECCLESIASTICAL :						
Charges - - - - -		1,655,652	110,377	646	111,023	111,023
8. MEDICAL :						
Charges - - - - -		10,607,263	707,151	8,414	715,565	
Receipts - - - - -		839,463	55,964	1,416	57,410	
		9,767,800	651,187	6,968	658,155	658,155
9. POLITICAL :						
Charges - - - - -		12,183,119	812,207	7,249	819,456	819,456
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :						
Charges - - - - -		6,663,647	444,243	33,457	477,700	
Receipts - - - - -		1,374,272	91,618	531	92,149	
		5,289,375	352,625	32,926	385,551	385,551
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 7 and 9)		133,133,466	8,875,564	303,175	9,178,739	9,178,739

APPENDIX X.—*continued.*

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
17,027,333	£ 1,135,156	£ 279,602	£ 1,414,758	£ 1,414,758	16,854,438	£ 1,123,629	£ 272,236	£ 1,395,865	£ 1,395,865
34,138,223	2,275,881	778	2,276,659	2,020,757	35,066,466	2,337,764	480	2,338,244	2,086,306
3,838,538	255,902	—	255,902		3,779,068	251,938	—	251,938	
30,299,685	2,019,979	778	2,020,757		31,287,398	2,085,826	480	2,086,306	
10,695,458	713,031	83	713,114	472,502	10,597,957	706,530	19	706,549	461,144
3,609,178	240,612	—	240,612		3,681,072	245,405	—	245,405	
7,086,280	472,419	83	472,502		6,916,885	461,125	19	461,144	
41,796,089	2,786,406	967	2,787,373	2,612,134	42,904,677	2,860,312	622	2,860,934	2,686,942
2,628,586	175,239	—	175,239		2,609,875	173,992	—	173,992	
39,167,503	2,611,167	967	2,612,134		40,294,802	2,686,320	622	2,686,942	
2,149,370	143,291	48	143,339	15,469	3,046,546	203,103	238	203,341	61,178
1,918,053	127,870	—	127,870		2,132,454	142,163	—	142,163	
231,317	15,421	48	15,469		914,092	60,940	238	61,178	
13,120,884	874,725	3,708	878,433	762,283	14,728,654	981,910	5,064	986,974	864,156
1,742,245	116,150	—	116,150		1,842,278	122,818	—	122,818	
11,378,639	758,575	3,708	762,283		12,886,376	859,092	5,064	864,156	
1,692,069	112,805	936	113,741	113,741	1,809,727	120,649	390	121,039	121,039
10,111,916	674,127	5,887	680,014	619,616	10,524,023	701,601	6,196	707,797	650,216
885,709	59,047	1,351	60,398		847,136	56,476	1,105	57,581	
9,226,207	615,080	4,536	619,616		9,676,887	645,125	5,091	650,216	
10,462,019	697,468	5,092	702,560	702,560	11,793,498	786,233	4,094	790,327	790,327
7,261,900	484,127	34,524	518,651	416,029	7,000,306	466,688	34,891	501,579	414,971
1,528,450	101,897	725	102,622		1,289,865	85,991	617	86,608	
5,733,450	382,230	33,799	416,029		5,710,441	380,697	34,274	414,971	
132,304,502	8,820,300	329,549	9,149,849	9,149,849	138,144,544	9,209,636	322,508	9,532,144	9,532,144

APPENDIX X. continued.

CIVIL DEPARTMENTS.		1905-06.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION:			£	£	£	£
Charges		18,308,239	1,220,549	290,342	1,510,891	1,510,891
2. LAW COURTS:						
Charges		36,143,989	2,409,599	150	2,409,749	
Receipts		4,133,068	275,538	—	275,538	
		32,010,921	2,134,061	150	2,134,211	2,134,211
3. JAILS:						
Charges		11,900,946	793,397	2	793,399	
Receipts		3,798,432	253,229	—	253,229	
		8,102,514	540,168	2	540,170	540,170
4. POLICE:						
Charges		45,909,698	3,060,647	1,109	3,061,756	
Receipts		2,548,080	169,872	—	169,872	
		43,361,618	2,890,775	1,109	2,891,884	2,891,884
5. PORTS AND PILOTAGE:						
Charges		2,365,841	157,723	48	157,771	
Receipts		2,182,435	145,496	—	145,496	
		183,406	12,227	48	12,275	12,275
6. EDUCATION:						
Charges		18,273,075	1,218,205	5,646	1,223,851	
Receipts		2,046,549	136,436	—	136,436	
		16,226,526	1,081,769	5,646	1,087,415	1,087,415
7. ECCLESIASTICAL:						
Charges		1,816,331	121,089	282	121,371	121,371
8. MEDICAL:						
Charges		11,272,681	751,512	10,865	762,377	
Receipts		1,022,406	68,160	1,156	69,316	
		10,250,275	683,352	9,709	693,061	693,061
9. POLITICAL:						
Charges		14,068,500	937,900	5,534	943,434	943,434
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS:						
Charges		8,669,751	577,983	45,121	623,104	
Receipts		1,259,565	83,971	352	84,323	
		7,410,186	494,012	44,769	538,781	538,781
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 9 and 11)		151,738,516	10,115,902	357,591	10,473,493	10,473,493

APPENDIX X.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
18,672,411	1,244,827	280,008	1,524,835	1,524,835	19,311,376	1,287,425	334,718	1,622,143	1,622,143
38,100,453	2,540,030	466	2,540,496	2,269,073	38,884,521	2,592,302	150	2,592,452	2,328,365
4,071,344	271,423	—	271,423		3,961,297	264,087	—	264,087	
34,029,109	2,268,607	466	2,269,073		34,923,224	2,328,215	150	2,328,365	
12,645,210	843,014	90	843,104	591,386	12,824,239	854,949	1,817	856,766	602,363
3,775,780	251,718	—	251,718		3,816,046	254,403	—	254,403	
8,869,430	591,296	90	591,386		9,008,193	600,546	1,817	602,363	
52,995,067	3,533,005	1,700	3,534,705	3,384,395	57,162,909	3,810,861	2,493	3,813,354	3,659,703
2,254,653	150,310	—	150,310		2,304,761	153,651	—	153,651	
50,740,414	3,382,695	1,700	3,384,395		54,858,148	3,657,210	2,493	3,659,703	
2,414,142	160,943	67	161,010	17,048	2,618,672	174,578	221	174,799	35,929
2,159,429	143,962	—	143,962		2,083,054	138,870	—	138,870	
254,713	16,981	67	17,048		535,618	35,708	221	35,929	
20,136,373	1,342,425	6,157	1,348,582	1,207,594	22,218,348	1,481,223	7,869	1,489,092	1,343,807
2,114,820	140,988	—	140,988		2,179,267	145,285	—	145,285	
18,021,553	1,201,437	6,157	1,207,594		20,039,081	1,335,938	7,869	1,343,807	
1,882,920	125,528	378	125,906	125,906	1,848,599	123,240	306	123,546	123,546
12,057,009	803,801	12,587	816,388	760,742	12,738,274	849,218	7,385	856,603	804,134
820,086	54,673	973	55,646		773,443	51,562	907	52,469	
11,236,923	749,128	11,614	760,742		11,964,831	797,656	6,478	804,134	
15,843,710	1,056,247	3,786	1,060,033	1,060,033	11,851,636	790,109	6,046	796,155	796,155
9,544,088	636,272	55,027	691,299	604,517	10,520,907	701,394	71,264	772,658	683,504
1,292,212	86,148	634	86,782		1,330,010	88,667	487	89,154	
8,251,876	550,124	54,393	604,517		9,190,897	612,727	70,777	683,504	
167,803,059	11,186,870	358,659	11,545,529	11,545,529	173,531,603	11,568,774	430,875	11,999,649	11,999,649

APPENDIX X.—*continued.*

		1908-09.			
CIVIL DEPARTMENTS.		INDIA.		ENGLAND.	NET
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	EXPENDI- TURE.
		£	£	£	£
1. GENERAL ADMINISTRATION :					
Charges -	-	20,120,985	1,341,399	353,434	1,694,833
2. LAW COURTS :					
Charges -	-	41,296,481	2,753,098	488	2,753,586
Receipts -	-	4,201,755	280,117	—	280,117
		37,094,726	2,472,981	488	2,473,469
3. JAILS :					
Charges -	-	13,994,937	932,996	—	932,996
Receipts -	-	3,693,502	246,233	—	246,233
		10,301,435	686,763	—	686,763
4. POLICE :					
Charges -	-	62,915,852	4,194,390	1,832	4,196,322
Receipts -	-	2,371,844	158,123	—	158,123
		60,544,008	4,036,267	1,832	4,038,099
5. PORTS AND PILOTAGE :					
Charges -	-	3,778,294	251,886	212	252,098
Receipts -	-	2,099,818	139,988	—	139,988
		1,678,476	111,898	212	112,110
6. EDUCATION :					
Charges -	-	25,101,363	1,673,424	8,911	1,682,335
Receipts -	-	2,376,453	158,430	—	158,430
		22,724,910	1,514,994	8,911	1,523,905
7. ECCLESIASTICAL :					
Charges -	-	1,790,147	119,343	739	120,082
8. MEDICAL :					
Charges -	-	15,107,243	1,007,150	10,562	1,017,712
Receipts -	-	833,091	55,539	1,010	56,549
		14,274,152	951,611	9,552	961,163
9. POLITICAL :					
Charges -	-	14,987,659	999,177	8,335	1,007,512
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges -	-	11,618,394	774,560	56,744	831,304
Receipts -	-	1,580,654	105,377	1,159	106,536
		10,037,740	669,183	55,585	724,768
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 11)		193,554,238	12,903,616	439,088	13,342,704

APPENDIX X.—continued.

1909-10.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		EXPENDI- TURE.
	£	£	£	£
19,943,149	1,329,543	326,236	1,655,779	1,655,779
41,347,382	2,756,492	257	2,756,749	
4,400,079	293,339	—	293,339	
36,947,303	2,463,153	257	2,463,410	2,463,410
12,796,262	853,084	—	853,084	
3,452,324	230,155	—	230,155	
9,343,938	622,929	—	622,929	622,929
63,300,046	4,220,003	2,303	4,222,306	
2,234,250	148,950	—	148,950	
61,065,796	4,071,053	2,303	4,073,356	4,073,356
2,620,902	174,727	52	174,779	
2,101,249	140,083	—	140,083	
519,653	34,644	52	34,696	34,696
25,417,629	1,694,510	10,363	1,704,873	
2,488,135	165,876	—	165,876	
22,929,494	1,528,634	10,363	1,538,997	1,538,997
1,853,312	123,554	489	124,043	124,043
14,369,495	957,967	9,866	967,833	
861,108	57,407	828	58,235	
13,508,387	900,560	9,038	909,598	909,598
13,030,159	868,677	6,450	875,127	875,127
12,302,880	820,192	31,204	851,396	
1,615,393	107,693	1,745	109,438	
10,687,487	712,499	29,459	741,958	741,958
189,828,678	12,655,246	384,647	13,039,893	13,039,893

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - - -	3,983,365	265,558	11,452	277,010	277,010
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	9,660	644	277,539	278,183	278,183
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges - - - - -	10,918,605	727,907	1,944,108	2,672,015	2,468,894
Receipts - - - - -	1,696,422	113,095	90,026	203,121	
	9,222,183	614,812	1,854,082	2,468,894	
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,666,969	444,465	59,700	504,165	444,298
Receipts - - - - -	898,005	59,867	—	59,867	
	5,768,964	384,598	59,700	444,298	
5. MISCELLANEOUS:					
Charges - - - - -	3,536,359	235,757	36,189	271,946	18,721
Receipts - - - - -	3,770,992	251,400	1,825	253,225	
	234,633	15,643	34,364	18,721	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 5 and 7) - }	18,749,539	1,249,969	2,237,137	3,487,106	3,487,106

	1902-03.				
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,870,229	258,015	12,590	270,605	270,605
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	5,480	365	237,600	237,965	237,965
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges - - - - -	11,949,625	796,641	1,986,284	2,782,925	2,583,103
Receipts - - - - -	1,758,683	117,245	82,577	199,822	
	10,190,942	679,396	1,903,707	2,583,103	
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,883,206	458,880	102,348	561,228	501,342
Receipts - - - - -	898,280	59,886	—	59,886	
	5,984,926	398,994	102,348	501,342	
5. MISCELLANEOUS:					
Charges - - - - -	10,919,219	727,949	25,458	753,407	477,928
Receipts - - - - -	4,027,869	268,525	6,954	275,479	
	6,891,350	459,424	18,504	477,928	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 7 and 9) - }	26,942,927	1,796,194	2,274,749	4,070,943	4,070,943

APPENDIX XI.

1900-01.					1901-02.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
3,877,633	258,509	20,805	279,314	279,314	3,804,743	253,649	10,722	264,371	264,371
23	1	245,544	245,545	245,545	11,492	766	246,986	247,752	247,752
11,237,722 1,626,531	749,182 108,435	1,931,096 84,270	2,680,278 192,705	2,487,573	11,510,668 1,669,437	767,378 111,296	1,956,441 81,750	2,723,819 193,046	2,530,773
9,611,191	640,747	1,846,826	2,487,573		9,841,231	656,082	1,874,691	2,530,773	
6,457,752 837,607	430,517 55,841	67,350 —	497,867 55,841		6,550,992 945,996	436,733 63,066	97,139 —	533,872 63,066	
5,620,145	374,676	67,350	442,026	442,026	5,604,996	373,667	97,139	470,806	470,806
4,012,241 3,640,888	267,482 242,726	25,197 3,382	292,679 246,108	46,571	5,762,909 4,486,247	384,194 299,084	20,184 11,969	404,378 311,053	93,325
371,353	24,756	21,815	46,571		1,276,662	85,110	8,215	93,325	
19,480,345	1,298,689	2,202,340	3,501,029	3,501,029	20,539,124	1,369,274	2,237,753	3,607,027	3,607,027

1903-04.					1904-05.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
3,699,387	246,626	10,843	257,469	257,469	3,565,635	237,709	10,672	248,381	248,381
4,271	285	229,740	230,025	230,025	778	52	211,338	211,390	211,390
12,471,083 1,790,727	831,405 119,381	1,991,460 78,254	2,822,865 197,635	2,625,230	13,168,968 1,782,554	877,931 118,837	1,999,664 73,048	2,877,595 191,885	2,685,710
10,680,356	712,024	1,913,206	2,625,230		11,386,414	759,094	1,926,616	2,685,710	
6,743,520 1,073,575	449,566 71,573	89,866 —	539,434 71,572		6,908,459 1,076,732	460,564 71,782	102,802 —	563,366 71,782	
5,669,945	377,996	89,866	467,862	467,862	5,831,727	388,782	102,802	491,584	491,584
8,629,772 4,195,251	575,319 279,665	15,757 13,025	591,076 292,708	298,368	5,922,600 4,049,142	394,840 269,943	65,986 2,584	460,826 272,527	188,299
4,434,521	295,636	2,732	298,368		1,873,458	124,897	63,402	188,299	
24,488,480	1,632,567	2,246,387	3,878,954	3,878,954	22,658,012	1,510,534	2,314,830	3,825,364	3,825,364

APPENDIX XI.—*continued.*

1905-06.					
MISCELLANEOUS CIVIL CHARGES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - - -	3,533,235	235,549	11,117	246,666	246,666
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	3,196	213	226,859	227,072	227,072
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	13,665,907	911,060	1,999,157	2,910,217	2,713,796
Receipts - - - - -	1,882,919	125,528	70,893	196,421	
	11,782,988	785,532	1,928,264	2,713,796	
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,851,426	456,762	89,771	546,533	472,818
Receipts - - - - -	1,105,728	73,715	—	73,715	
	5,745,698	383,047	89,771	472,818	
5. MISCELLANEOUS:					
Charges - - - - -	7,433,605	495,574	21,846	517,420	182,933
Receipts - - - - -	4,169,472	277,965	56,522	334,487	
	3,264,133	217,609	34,676	182,933	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 9 and 11) - }	24,329,250	1,621,950	2,221,335	3,843,285	3,843,285

1908-09.					
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,475,049	231,670	11,085	242,755	242,755
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	2,114	141	366,639	366,780	366,780
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	15,151,835	1,010,122	2,048,112	3,058,234	2,863,223
Receipts - - - - -	1,878,976	125,265	69,746	195,011	
	13,272,859	884,857	1,978,366	2,863,223	
4. STATIONERY AND PRINTING:					
Charges - - - - -	9,862,586	657,506	129,222	786,728	691,160
Receipts - - - - -	1,433,520	95,568	—	95,568	
	8,429,066	561,938	129,222	691,160	
5. MISCELLANEOUS:					
Charges - - - - -	5,770,772	384,718	36,361	421,079	135,953
Receipts - - - - -	3,791,104	252,740	32,386	285,126	
	1,979,668	131,978	3,975	135,953	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 11) - }	27,158,756	1,810,584	2,489,287	4,299,871	4,299,871

APPENDIX XI.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
	£	£	£	£		£	£	£	£
3,377,795	225,187	10,460	235,647	235,647	3,381,861	225,457	23,487	248,944	248,944
4,686	312	243,015	243,327	243,327	2,334	156	329,359	329,515	329,515
*14,126,901 1,882,096	941,793 125,473	2,004,949 66,414	2,946,742 191,887	2,754,855	14,752,319 2,296,658	983,488 153,110	2,025,973 68,526	3,009,461 221,636	2,787,825
12,244,805	816,320	1,938,535	2,754,855		12,455,661	830,378	1,957,447	2,787,825	
7,930,088 1,181,176	528,673 78,745	115,320 —	643,993 78,745	565,248	8,962,034 1,372,089	597,469 91,472	138,115 —	735,584 91,472	644,112
6,748,912	449,928	115,320	565,248		7,589,945	505,997	138,115	644,112	
6,256,856 6,868,230	417,123 457,882	19,400 21,065	436,523 478,947	42,424	6,215,472 4,428,846	414,365 295,257	35,210 8,755	449,575 304,012	145,563
611,374	40,759	1,665	42,424		1,786,626	119,108	26,455	145,563	
21,764,824	1,450,988	2,305,665	3,756,653	3,756,653	25,216,427	1,681,096	2,474,863	4,155,959	4,155,959

1909-10.				
Rupees.	£	£	£	£
3,297,544	219,836	13,750	233,586	233,586
3,630	242	397,574	397,816	397,816
15,818,078 1,896,803	1,054,538 126,453	2,039,502 65,633	3,094,040 192,086	2,901,954
13,921,275	928,085	1,973,869	2,901,954	
9,113,630 1,429,853	607,576 95,324	117,147 —	724,723 95,324	629,399
7,683,777	512,252	117,147	629,399	
4,599,769 5,391,484	306,657 359,452	50,878 14,565	357,529 373,997	16,468
791,715	52,781	36,313	16,468	
24,114,511	1,607,634	2,538,653	4,146,287	4,146,287

* Differs by Rs. 15,242 from the amount shown in Statement B., appended to the Financial statement for 1908-09, vide footnote to page 46.

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES).		1899-1900.			
		INDIA.		ENGLAND.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	
CIVIL WORKS:			£	£	£
Charges	- - - - -	33,188,693	2,212,580	91,735	2,304,315
Receipts	- - - - -	3,097,220	206,481	29,058	235,539
Net charge	- - - - -	30,091,473	2,006,099	62,677	2,068,776
CONSTRUCTION OF RAILWAYS:					
Charge	- - - - -	10,642	709	—	709
Receipt	- - - - -	—	—	—	—
TOTAL NET CHARGE (shown on pages 5 and 7)		30,102,115	2,006,808	62,677	2,069,485

		1902-03.			
		Rupees.	£	£	£
CIVIL WORKS:					
Charges	- - - - -	44,197,563	2,946,504	107,562	3,054,066
Receipts	- - - - -	2,812,963	187,531	28,679	216,210
Net Charge	- - - - -	41,384,600	2,758,973	78,883	2,837,856
CONSTRUCTION OF RAILWAYS:					
Charge	- - - - -	—	—	—	—
Receipt	- - - - -	834	56	—	56
TOTAL NET CHARGE (shown on pages 7 and 9)		41,383,766	2,758,917	78,883	2,837,800

		1905-06.			
		Rupees.	£	£	£
CIVIL WORKS:					
Charges	- - - - -	61,853,111	4,123,541	75,023	4,198,564
Receipts	- - - - -	3,527,491	235,166	19,338	254,504
Net Charge	- - - - -	58,325,620	3,888,375	55,685	3,944,060
CONSTRUCTION OF RAILWAYS:—CHARGE	-	1,014	67	—	67
TOTAL NET CHARGE (shown on pages 9 and 11)		58,326,634	3,888,442	55,685	3,944,127

		1908-09.			
		Rupees.	£	£	£
CIVIL WORKS:					
Charges	- - - - -	66,237,324	4,415,822	80,105	4,495,927
Receipts	- - - - -	4,319,072	287,938	—	287,938
Net Charge	- - - - -	61,918,252	4,127,884	80,105	4,207,989
CONSTRUCTION OF RAILWAYS:—CHARGE	-	6,235	415	—	415
TOTAL NET CHARGE (shown on page 11)		61,924,487	4,128,299	80,105	4,208,404

APPENDIX XII.

1900-01.					1901-02.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1/.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1/.	— Sterling.	TOTAL.	
	£	£	£	£		£	£	£	£
32,610,879	2,174,059	92,286	2,966,345	2,052,361	37,807,906	2,520,527	105,176	2,625,703	2,406,800
2,809,042	187,270	26,714	213,984		2,853,795	190,254	28,649	218,903	
29,801,837	1,986,789	65,572	2,052,361		34,954,111	2,330,273	76,527	2,406,800	
				822					82,650
12,329	822	—	822		1,239,748	82,650	—	82,650	
29,789,508	1,985,967	65,572	2,051,539	2,051,539	33,714,363	2,247,623	76,527	2,324,150	2,324,150

1903-04.					1904-05.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
50,278,979	3,351,932	92,026	3,443,958	3,154,867	51,703,603	3,446,907	73,882	3,520,789	3,266,308
3,943,799	262,920	26,171	289,091		3,423,781	228,252	26,229	254,481	
46,335,180	3,089,012	65,855	3,154,867		48,279,822	3,218,655	47,653	3,266,308	
				191					29
2,860	191	—	191		437	29	—	29	
46,338,040	3,089,203	65,855	3,155,058	3,155,058	48,280,259	3,218,684	47,653	3,266,337	3,266,337

1906-07.					1907-08.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
64,348,478	4,289,899	68,758	4,358,657	4,070,794	69,254,809	4,616,988	68,102	4,685,090	4,436,024
3,965,811	264,387	23,476	287,863		3,711,855	247,457	1,609	249,066	
60,382,667	4,025,512	45,282	4,070,794		65,542,954	4,369,531	66,493	4,436,024	
				895					553
13,432	895	—	895		8,286	553	—	553	
60,396,099	4,026,407	45,282	4,071,689	4,071,689	65,551,240	4,370,084	66,493	4,436,577	4,436,577

1909-10.				
Rupees.	£	£	£	£
60,860,378	4,057,358	78,548	4,135,906	3,867,120
4,031,787	268,786	—	268,786	
56,828,591	3,788,572	78,548	3,867,120	
				1,245
18,671	1,245	—	1,245	
56,847,262	3,789,817	78,548	3,868,365	3,868,365

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.		1899-1900.			
		INDIA.		ENGLAND.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	
			£	£	
1. FAMINE RELIEF	-	30,709,849	2,047,323	3,717	2,051,040
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	-	—	—	—	—
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	-	358,946	23,930	—	23,930
4. REDUCTION OR AVOIDANCE OF DEBT	-	—	—	—	—
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 5 and 7) }		31,068,795	2,071,253	3,717	2,074,970
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	-	3,287,143	219,143	248,742	29,599
BENGAL-NAGPUR RAILWAY	-	—	—	—	—
TOTAL IN RAILWAY REVENUE ACCOUNT }		3,287,143	219,143	248,742	29,599
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE }		27,781,652	1,852,110	252,459	2,104,569

FAMINE RELIEF AND INSURANCE.		1902-03.			
		INDIA.		ENGLAND.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	
			£	£	
1. FAMINE RELIEF	-	4,830,344	322,023	—	322,023
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	-	24,375	1,625	-	1,625
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	-	1,377,256	91,817	2,925	94,742
4. REDUCTION OR AVOIDANCE OF DEBT	-	8,470,500	564,700	—	564,700
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 7 and 9) }		14,702,475	980,165	2,925	983,090
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	-	—	—	—	—
BENGAL-NAGPUR RAILWAY	-	*	*	*	17,424
TOTAL IN RAILWAY REVENUE ACCOUNT }					17,424
TOTAL PROVISION FOR FAMINE AND INSURANCE }				1,000,514	

* Figures not shown separately in the Accounts.

APPENDIX XIII.

1900-01.					1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£	£	£	£		£	£	£	£
61,623,918	4,108,261	7,802	4,116,063	4,147,177	7,929,173	528,612	118	528,730	884,061
—	—	—	—		—	—	—	—	
466,710	31,114	—	31,114		987,516	65,835	4,858	70,693	
—	—	—	—		4,269,574	284,638	—	284,638	
62,090,628	4,139,375	7,802	4,147,177		13,186,263	879,085	4,976	884,061	
—	—	—	—		—	—	—	—	
4,635,322	309,021	318,544	9,523		3,194,501	212,967	328,455	115,488	
4,635,322	309,021	318,544	9,523		3,194,501	212,967	328,455	115,488	
57,455,306	3,830,354	326,346	4,156,700		9,991,762	666,118	333,431	999,549	
—	—	—	—		—	—	—	—	

1903-04.					1904-05.					
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			
	£	£	£	£		£	£	£	£	
305,264	20,351	—	20,351	905,680	31,309	2,087	—	2,087	1,000,009	
1,122,834	74,855	21,750	96,605		1,456,817	97,121	18,691	115,812		
2,158,845	143,923	523	144,446		3,225,200	215,013	—	215,013		
9,664,163	644,278	—	644,278		10,006,451	667,097	—	667,097		
13,251,106	883,407	22,273	905,680		14,719,777	981,318	18,691	1,000,009		
3,614,584	240,972	261,888	20,916		From April 1st, 1904, no charge in respect of these railways has been made against the Famine Insurance grant.					
4,177,664	278,510	351,914	73,404							
7,792,248	519,481	613,802	94,320							
5,458,858	363,925	636,075	1,000,000							

APPENDIX XIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1905-06.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.		
		£	£	£	£
1. FAMINE RELIEF - - - -	2,052,269	136,817	—	136,817	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	700,456	46,697	8,581	55,278	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	4,392,058	292,804	3,769	296,573	
4. REDUCTION OR AVOIDANCE OF DEBT - -	7,683,928	512,262	—	512,262	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 9 and 11) }	14,828,711	988,580	12,350	1,000,930	1,000,930
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:	From April 1st, 1904, no charge in respect of these railways has been made against the Famine Insurance grant.				
INDIAN MIDLAND RAILWAY - - -					
BENGAL-NAGPUR RAILWAY - - -					
TOTAL IN RAILWAY REVENUE ACCOUNT - }					
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE - - }					

FAMINE RELIEF AND INSURANCE.	1908-09.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.		EXPENDI- TURE.
		£	£	£	£
1. FAMINE RELIEF - - - -	14,891,177	992,079	—	992,079	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	1,048	70	—	70	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	5,912,632	394,175	8,855	403,030	
4. REDUCTION OR AVOIDANCE OF DEBT -	3,750,000	250,000	—	250,000	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 11) }	24,544,857	1,636,324	8,855	1,645,179	1,645,179

APPENDIX XIII.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
4,761,866	317,458	—	317,458	1,009,743	9,333,929	622,262	—	622,262	1,296,063
51,626	3,442	—	3,442		98,415	6,561	—	6,561	
5,255,507	350,367	6,093	356,460		6,059,990	403,999	13,241	417,240	
4,985,746	332,383	—	332,383		3,750,000	250,000	—	250,000	
15,054,745	1,003,650	6,093	1,009,743		19,242,334	1,282,822	13,241	1,296,063	

1909-10.				
INDIA.		ENGLAND. Sterling.	TOTAL	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
1,196,367	79,758	—	79,758	1,000,000
180,226	12,015	—	12,015	
6,305,659	420,377	12,512	432,889	
7,130,068	475,338	—	475,338	
14,812,320	987,488	12,512	1,000,000	

EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 24 March 1913;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1901-02 to 1911-12 (in continuation of Parliamentary Paper, No. 73 of Session 1912).”

India Office, }
25 March 1913. }

T. W. HOLDERNESS,
Under Secretary of State for India.

(*Sir Henry Havelock-Allan.*)

Ordered, by The House of Commons, to be Printed,
26 March 1913.

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MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1911-12, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	82,835,750
From this total, however, must be excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure— <i>see below</i> —amounting to -	5,064,232
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	77,771,518
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these was -	20,784,392
The Balance is shown in the present Return as the total Net Revenue - - - - -	56,987,126
	£
The total Expenditure charged against Revenue was -	78,895,416
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	20,784,392
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments amounting to - - - - -	58,111,024
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	5,064,232
The Balance is shown in the present Return as the total Net Expenditure - - - - -	53,046,792

At the close of the tables of Expenditure on pages 5, 7, 9, and 11 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full grants the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee). The addition or deduction to be made on account of the fact that the remittances from India to England are not effected at exactly this rate is shown under the head of Exchange. Since 1898 the annual charge or receipt has become comparatively insignificant.

India Office,

March 1913.

NET INCOME.

	1901-02.		1902-03.	
	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :				
1. LAND REVENUE - - - - -	17,510,986		17,668,701	
2. FOREST - - - - -	1,153,820		1,295,029	
3. TRIBUTES FROM NATIVE STATES - -	556,980		581,995	
	<u>19,221,786</u>		<u>19,545,725</u>	
(For Details, <i>see</i> Appendix I., pages 14 and 15.)				
II.—OPIUM, Net Receipts - - - -	3,240,068		2,846,869	
(For Details, <i>see</i> Appendix II., pages 18 and 19.)				
III.—TAXATION, Net Receipts :				
1. SALT - - - - -	5,673,991		5,931,933	
2. STAMPS - - - - -	3,409,436		3,434,401	
3. EXCISE - - - - -	4,015,433		4,373,833	
4. PROVINCIAL RATES - - - - -	1,036,027		1,018,783	
5. CUSTOMS - - - - -	3,734,517		3,829,848	
6. ASSESSED TAXES - - - - -	1,362,227		1,395,736	
7. REGISTRATION - - - - -	312,081		312,659	
	<u>19,543,712</u>		<u>20,297,193</u>	
(For Details, <i>see</i> Appendix III., pages 20 and 21.)				
IV.—REVENUE DERIVED FROM COM- MERCIAL UNDERTAKINGS, Net Receipts or Charges :				
1. POST OFFICE - - - - -	134,462		115,676	
2. TELEGRAPH - - - - -	3,922		32,763	
3. RAILWAYS - - - - -	844,651		224,581	
4. IRRIGATION - - - - -	169,330		193,394	
	<u>1,152,365</u>		<u>500,888</u>	
(For Details, <i>see</i> Appendix IV., pages 28 and 29.)				
V.—MINT, Net Receipt or Charge - -	51,340		12,776	
(For Details, <i>see</i> Appendix V., pages 36 and 37.)				
VI.—EXCHANGE. Net Receipt or Charge -	25,494		31,571	
(For Details, <i>see</i> Appendix VI., page 38.)				
Total Net Revenue - - - - -	£43,234,765		£ 43,209,470	

NET EXPENDITURE.

	1901-02.	1902-03.
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation	£ 1,165,394	£ 971,365
(For Details, see Appendix VII., pages 40 and 41.)		
II.—MILITARY SERVICES—Net Expenditure:		
1. ARMY	14,786,342	16,221,402
2. MARINE	460,810	354,843
3. MILITARY WORKS	917,140	1,058,368
4. SPECIAL DEFENCES	—	—
	16,164,292	17,634,613
(For Details, see Appendix VIII., pages 44 and 45.)		
III.—COLLECTION OF REVENUE	4,516,796	4,640,825
(For Details, see Appendix IX., pages 48 and 49.)		
IV.—CIVIL SERVICES—Net Expenditure:		
1. CIVIL DEPARTMENTS	8,630,990	9,178,739
(For Details, see Appendix X., pages 52 and 53.)		
2. MISCELLANEOUS CIVIL CHARGES	3,607,027	4,070,943
(For Details, see Appendix XI., pages 60 and 61.)		
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues)	2,324,150	2,837,800
(For Details, see Appendix XII., pages 64 and 65.)	14,562,167	16,087,482
V.—FAMINE RELIEF AND INSURANCE	884,061	983,090
(For Details, see Appendix XIII., pages 66 and 67.)		
VI.—PROVINCIAL ADJUSTMENTS:		
Add.—Increase of Provincial Balances by unspent allotments	990,428	—
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances	—	175,899
Total Net Expenditure	£ 38,283,138	£ 40,141,476
Surplus or Deficit	£ 4,951,627	£ 3,067,994

NET INCOME.

	1903-04.		1904-05.		1905-06.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	18,485,780		18,198,606		18,102,520	
2. FOREST - - -	1,477,393		1,599,162		1,775,124	
3. TRIBUTES FROM NATIVE STATES	410,827		421,303		396,867	
	<u>20,374,000</u>		<u>20,219,071</u>		<u>20,274,511</u>	
(For Details, see Appendix I., pages 14 and 15.)						
II.—OPIUM, Net Receipts - - -	3,506,178		4,050,999		3,572,944	
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts:						
1. SALT - - -	4,981,704		5,093,466		4,109,939	
2. STAMPS - - -	3,538,237		3,697,102		3,876,326	
3. EXCISE - - -	4,922,175		5,295,863		5,621,059	
4. PROVINCIAL RATES - -	1,021,079		1,035,889		951,661	
5. CUSTOMS - - -	3,839,066		4,267,031		4,258,366	
6. ASSESSED TAXES - -	1,198,816		1,262,521		1,314,678	
7. REGISTRATION - - -	326,041		337,921		361,135	
	<u>19,827,118</u>		<u>20,989,793</u>		<u>20,493,164</u>	
(For Details, see Appendix III., pages 21 to 23.)						
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - -	138,338		91,651		109,964	
2. TELEGRAPH - - -	59,189		4,345		166,635	
3. RAILWAYS - - -	853,120		2,097,589		1,993,826	
4. IRRIGATION - - -	230,663		283,344		125,995	
	<u>1,162,932</u>		<u>2,468,239</u>		<u>2,063,150</u>	
(For Details, see Appendix IV., pages 29 to 31.)						
V.—MINT, Net Receipt or Charge.	99,181		88,533		201,104	
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge.	58,429		94,065		82,870	
(For Details, see Appendix VI., page 39.)						
Total Net Revenue -	<u>£ 45,027,838</u>		<u>£ 47,910,700</u>		<u>£ 46,687,743</u>	

NET EXPENDITURE.

	1903-04.	1904-05.	1905-06.
	£ £	£ £	£ £
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	— 809,706	— 805,818	— 474,298
(For Details, see Appendix VII., pages 40 and 41.)			
II.—MILITARY SERVICES—Net Expenditure :			
1. ARMY - - - -	16,775,780	19,214,763	18,077,434
2. MARINE - - - -	348,418	416,998	407,300
3. MILITARY WORKS - - -	989,571	936,137	1,045,599
4. SPECIAL DEFENCES - - -	27,054	128,295	146,306
(For Details, see Appendix VIII., pages 44 and 45.)	18,140,823	20,696,193	19,676,639
III.—COLLECTION OF REVENUE - - -	— 4,876,204	— 5,138,898	— 5,399,639
(For Details, see Appendix IX., pages 48 and 49.)			
IV.—CIVIL SERVICES — Net Expenditure :			
1. CIVIL DEPARTMENTS - - -	9,149,849	9,532,144	10,473,493
(For Details, see Appendix X., pages 53 to 55.)			
2. MISCELLANEOUS CIVIL CHARGES	3,878,954	3,825,364	3,843,285
(For Details, see Appendix XI., pages 60 and 61.)			
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) - -	3,155,058	3,266,337	3,944,127
(For Details, see Appendix XII., pages 64 and 65.)	16,183,861	16,623,845	18,260,905
V.—FAMINE RELIEF AND INSURANCE - - -	— 905,680	— 1,000,009	— 1,000,930
(For Details, see Appendix XIII., pages 66 and 67.)			
VI.—PROVINCIAL ADJUSTMENTS :			
Add,—Increase of Provincial Balances by unspent allotments	— 1,114,221	— 189,860	— —
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	— —	— —	— 216,896
Total Net Expenditure - - -	£ 42,030,495	£ 44,454,623	£ 44,595,515
Surplus or Deficit - - -	£ 2,997,343	£ 3,456,077	£ 2,092,228

NET INCOME.

	1906-07.		1907-08.		1908-09.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - - -	19,066,832		17,982,592		19,005,038	
2. FOREST - - - -	1,763,627		1,727,701		1,691,865	
3. TRIBUTES FROM NATIVE STATES	400,756		389,366		387,557	
(For Details, see Appendix I., pages 15 to 17.)	21,231,215		20,099,659		21,084,460	
II.—OPIUM, Net Receipts - -	3,743,773		3,571,948		4,645,113	
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts:						
1. SALT - - - -	4,095,173		3,072,378		3,008,703	
2. STAMPS - - - -	3,985,706		4,212,194		4,293,955	
3. EXCISE - - - -	5,835,462		6,163,111		6,313,779	
4. PROVINCIAL RATES - - -	514,785		524,756		532,976	
5. CUSTOMS - - - -	4,232,499		4,895,771		4,725,083	
6. ASSESSED TAXES - - -	1,416,327		1,495,853		1,544,576	
7. REGISTRATION - - - -	378,891		414,068		429,975	
(For Details, see Appendix III., pages 23 to 25.)	20,458,843		20,778,131		20,849,047	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - - -	148,213		51,279		71,133	
2. TELEGRAPH - - - -	173,199		77,650		49,976	
3. RAILWAYS - - - -	2,307,673		1,563,002		1,242,250	
4. IRRIGATION - - - -	796,156		646,475		608,823	
(For Details, see Appendix IV., pages 31 to 33.)	3,078,843		2,183,106		754,536	
V.—MINT, Net Receipt or Charge - -	252,600		279,017		89,475	
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - - -	190,022		94,511		34,437	
(For Details, see Appendix VI., pages 38 and 39.)						
Total Net Revenue - - - -	£48,955,296		£47,006,372		45,700,172	

NET EXPENDITURE.

	1906-07.		1907-08.		1908-09.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - - -	—	943,691	—	855,087	—	979,507
(For Details, see Appendix VII, pages 41 to 43.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - - -	18,440,276		17,625,054		18,314,327	
2. MARINE - - - -	515,210		397,338		351,509	
3. MILITARY WORKS - - -	1,076,516		1,109,675		908,108	
4. SPECIAL DEFENCES - -	138,358		116,287		29,044	
	20,170,360		19,248,354		19,602,988	
(For Details, see Appendix VIII, pages 45 to 47.)						
III.—COLLECTION OF REVENUE - - - -	—	5,556,014	—	5,729,823	—	6,026,572
(For Details, see Appendix IX, pages 49 to 51.)						
IV.—CIVIL SERVICES — Net Expenditure :						
1. CIVIL DEPARTMENTS - -	11,545,529		11,999,649		13,342,704	
(For Details, see Appendix X, pages 55 to 57.)						
2. MISCELLANEOUS CIVIL CHARGES	3,756,653		4,155,959		4,299,871	
(For Details, see Appendix XI, pages 61 to 63.)						
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues)	4,071,689		4,436,577		4,208,404	
	19,373,871		20,592,185		21,850,979	
(For Details, see Appendix XII, pages 64 and 65.)						
V.—FAMINE RELIEF AND INSURANCE - - - -	—	1,009,743	—	1,296,063	—	1,645,179
(For Details, see Appendix XIII, pages 67 to 69.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add,—Increase of Provincial Balances by unspent allotments - - - -		312,242	—	—	—	—
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -		—	—	1,021,186	—	667,343
Total Net Expenditure -	£47,365,921		£46,700,326		£49,437,882	
Surplus or Deficit - -	£1,589,375		£306,046		£3,737,710	

NET INCOME.

	1909-10.		1910-11.		1911-12.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :						
1. LAND REVENUE - - -	20,554,980		20,112,161		20,000,327	
2. FOREST - - -	1,728,885		1,822,988		1,945,642	
3. TRIBUTES FROM NATIVE STATES	389,355		408,694		393,648	
(For Details, <i>see</i> Appendix I., pages 16 and 17.)	22,673,220		22,343,843		22,339,617	
II.—OPIUM, Net Receipts - - -	4,195,614		6,271,531		5,228,212	
(For Details, <i>see</i> Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts :						
1. SALT - - - -	3,054,647		2,916,767		3,136,736	
2. STAMPS - - - -	4,496,267		4,757,510		4,759,534	
3. EXCISE - - - -	6,462,226		6,957,379		7,532,880	
4. PROVINCIAL RATES - - -	538,300		552,860		548,100	
5. CUSTOMS - - - -	4,855,982		6,497,001		6,286,729	
6. ASSESSED TAXES - - -	1,546,206		1,583,683		1,642,051	
7. REGISTRATION - - - -	429,325		424,645		444,738	
(For Details, <i>see</i> Appendix III., pages 25 to 27.)	21,382,953		23,689,845		24,350,768	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :						
1. POST OFFICE - - - -	353		46,030		125,809	
2. TELEGRAPH - - - -	89,582		20,327		6,509	
3. RAILWAYS - - - -	824,922		2,017,496		3,787,770	
4. IRRIGATION - - - -	606,300		584,387		805,169	
(For Details, <i>see</i> Appendix IV., pages 33 to 35.)	1,341,287		2,668,240		4,712,239	
V.—MINT, Net Receipt or Charge - - -	17,805		103,741		250,593	
(For Details, <i>see</i> Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - -	44,481		70,084		105,697	
(For Details, <i>see</i> Appendix VI., page 39.)						
Total Net Revenue - - -	£ 49,619,750		£ 55,147,284		£ 56,987,126	

NET EXPENDITURE.						
	1909-10.		1910-11.		1911-12.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	—	930,702	—	703,463	—	588,994
(For Details, see Appendix VII., pages 42 and 43.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - - -	17,923,453		18,073,131		18,357,180	
2. MARINE - - - -	377,697		354,080		365,828	
3. MILITARY WORKS - - -	782,569		829,844		830,866	
4. SPECIAL DEFENCES - -	28,604		7,987		4,706	
(For Details, see Appendix VIII., pages 46 and 47.)	19,112,323		19,265,042		19,558,580	
III.—COLLECTION OF REVENUE - - - -	—	6,021,503	—	6,114,457	—	6,383,531
(For Details, see Appendix IX., pages 50 and 51.)						
IV.—CIVIL SERVICES, Net Expenditure :						
1. CIVIL DEPARTMENTS - - -	13,039,893		13,720,244		15,228,035	
(For Details, see Appendix X., pages 57 to 59.)						
2. MISCELLANEOUS CIVIL CHARGES	4,146,287		4,202,960		4,191,444	
(For Details, see Appendix XI., pages 62 and 63.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues - -	3,868,365		4,243,629		5,127,124	
(For Details, see Appendix XII., pages 64 and 65.)	21,054,545		22,166,833		24,546,603	
V.—FAMINE RELIEF AND INSURANCE - - - -	—	1,000,000	—	1,000,000	—	1,000,000
(For Details, see Appendix XIII., pages 68 and 69.)						
VI.—PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent allotments - - - -	—	894,036	—	1,961,202	—	969,084
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	—	—	—	—	—
Total Net Expenditure -	£ 49,013,109		£ 51,210,997		£ 53,046,792	
Surplus or Deficit - -	£ 606,641		£ 3,936,287		£ 3,940,334	

APPENDICES.

REVENUE :—

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APPENDIX I.

LAND REVENUE, &c.	1901-02.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE:—RECEIPTS - - -	273,980,429	£ 18,265,362	£	£ 18,265,362	£
Deduct—					
Assignments and Compensations - - -	10,698,913	713,261			
Refunds - - -	616,731	41,115			
Total - - -	11,315,644	754,376		754,376	
NET RECEIPTS - - -	—	—	—	—	17,510,986
FOREST:—RECEIPTS - - -	17,360,322	1,157,355		1,157,355	
Deduct—					
Refunds - - -	53,026	3,535		3,535	
NET RECEIPTS - - -	—	—	—	—	1,153,820
TRIBUTES FROM NATIVE STATES - - -	8,753,174	583,545		583,545	
Deduct—					
Assignments and Compensations - - -	391,946	26,130			
Refunds - - -	6,516	435			
Total - - -	398,462	26,565		26,565	
NET RECEIPTS - - -	—	—	—	—	556,980
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 6) - - -	—	—	—	—	19,221,786

LAND REVENUE, &c.	1904-05.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE:—RECEIPTS . . .	283,906,255	£ 18,927,083	£	£ 18,927,083	£
Deduct—					
Assignments and Compensations - - -	10,287,427	685,828		685,828	
Refunds - - -	639,726	42,649		42,649	
Total - - -	10,927,153	728,477		728,477	
NET RECEIPTS - - -	—	—	—	—	18,198,606
FOREST:—RECEIPTS - - -	24,029,950	1,601,997		1,601,997	
Deduct—					
Refunds - - -	42,527	2,835		2,835	
NET RECEIPTS - - -	—	—	—	—	1,599,162
TRIBUTES FROM NATIVE STATES - - -	9,507,654	633,844		633,844	
Deduct—					
Assignments and Compensations - - -	3,139,675	209,312		209,312	
Refunds - - -	48,434	3,229		3,229	
Total - - -	3,188,109	212,541		212,541	
NET RECEIPTS - - -	—	—	—	—	421,303
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 8) - - -	—	—	—	—	20,219,071

APPENDIX I.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
276,238,399	£ 18,415,893	£	£ 18,415,893	£	288,171,447	£ • 19,211,430	£	£ 19,211,430	£
10,573,003 634,882	704,867 42,325			17,668,701	10,373,471 511,280	691,565 34,085		691,565 34,085	18,485,780
11,207,885	747,192		747,192		10,884,751	725,650		725,650	
—	—	—	—		—	—	—	—	
19,471,540 46,117	1,298,103 3,074		1,298,103 3,074		22,216,747 55,844	1,481,116 3,723		1,481,116 3,723	
—	—	—	—	1,295,029	—	—	—	—	1,477,393
9,205,728	613,715		613,715	581,995	9,136,285	609,086		609,086	410,827
397,184 78,608	26,479 5,241				2,898,881 75,002	193,259 5,000		193,259 5,000	
475,792	31,720		31,720		2,973,883	198,259		198,259	
—	—	—	—		—	—	—	—	
—	—	—	—	19,545,725	—	—	—	—	20,374,000

1905-06.					1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
282,539,791	£ 18,835,986	£	£ 18,835,986	£	296,906,851	£ 19,793,791	£	£ 19,793,791	£
10,416,539 585,439	694,436 39,030		694,436 39,030	18,102,520	10,324,377 580,005	688,292 38,667		688,292 38,667	19,066,832
11,001,978	733,466		733,466		10,904,382	726,959		726,959	
—	—	—	—		—	—	—	—	
26,674,593 66,634	1,778,306 4,442	1,260 —	1,779,566 4,442		26,499,020 79,254	1,766,601 5,284	2,310 —	1,768,911 5,284	
—	—	1,260	—	1,775,124	—	—	2,310	—	1,763,627
8,961,451	597,430		597,430	396,867	9,014,790	600,986	—	600,986	400,756
2,921,893 86,550	194,793 5,770		194,793 5,770		2,955,230 48,224	197,015 3,215		197,015 3,215	
3,008,443	200,563		200,563		3,003,454	200,230		200,230	
—	—	—	—		—	—	—	—	
—	—	—	—	20,274,511	—	—	—	—	21,231,215

APPENDIX I.—continued.

LAND REVENUE, &c.	1907-08.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS	280,789,837	£ 18,719,322	£ —	£ 18,719,322	£
Deduct—					
Assignments and Compensations	10,395,485	693,033	—	693,033	
Refunds	655,455	43,697	—	43,697	
Total	11,050,940	736,730	—	736,730	
NET RECEIPTS	—	—	—	—	17,982,592
FOREST:—RECEIPTS	25,979,252	1,731,950	660	1,732,610	
Deduct—					
Refunds	73,635	4,909	—	4,909	
NET RECEIPTS	—	—	660	—	1,727,701
TRIBUTES FROM NATIVE STATES	8,767,795	584,520		584,520	
Deduct—					
Assignments and Compensations	2,836,382	189,692	—	189,692	
Refunds	81,930	5,462	—	5,462	
Total	2,918,312	195,154		195,154	
NET RECEIPTS	—	—	—	—	389,366
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 8 and 10)	—	—	—	—	20,099,659

LAND REVENUE, &c.	1910-11.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS	313,162,808	£ 20,877,521	£ —	£ 20,877,521	£
Deduct—					
Assignments and Compensations	10,645,109	709,674	—	709,674	
Refunds	835,282	55,686	—	55,686	
Total	11,480,391	765,360	—	765,360	
NET RECEIPTS	—	—	—	—	20,112,161
FOREST:—RECEIPTS	27,443,358	1,829,557	—	1,829,557	
Deduct—					
Refunds	98,543	6,569	—	6,569	
NET RECEIPTS	—	—	—	—	1,822,988
TRIBUTES FROM NATIVE STATES	9,111,699	607,447	—	607,447	
Deduct—					
Assignments and Compensations	2,863,285	190,885	—	190,885	
Refunds	118,009	7,861	—	7,861	
Total	2,981,294	198,753	—	198,753	
NET RECEIPTS	—	—	—	—	408,694
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 10)	—	—	—	—	22,343,843

APPENDIX I.—continued.

1908-09.					1909-10.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
296,385,898	19,759,060	—	19,759,060		319,982,121	21,332,141	—	21,332,141	
10,556,714	703,781	—	703,781		10,764,858	717,657	—	717,657	
753,611	50,241	—	50,241		892,563	59,504	—	59,504	
11,310,325	754,022	—	754,022		11,657,421	777,161	—	777,161	
—	—	—	—	19,005,038	—	—	—	—	20,554,980
25,513,401	1,700,894	—	1,700,894		26,030,793	1,735,386	—	1,735,386	
135,445	9,029	—	9,029		97,510	6,501	—	6,501	
—	—	—	—	1,691,865	—	—	—	—	1,728,885
8,844,542	589,636	—	589,636		8,824,607	588,307	—	588,307	
2,891,475	192,765	—	192,765		2,867,754	191,184	—	191,184	
139,718	9,314	—	9,314		116,516	7,768	—	7,768	
3,031,193	202,079	—	202,079		2,984,270	198,952	—	198,952	
—	—	—	—	387,557	—	—	—	—	389,355
—	—	—	—	21,084,460	—	—	—	—	22,673,220

1911-12.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£
311,470,456	20,764,697	—	20,764,697	
10,622,954	708,197	—	708,197	
842,600	56,173	—	56,173	
11,465,554	764,370	—	764,370	
—	—	—	—	20,000,327
29,282,689	1,952,179	—	1,952,179	
98,051	6,537	—	6,537	
—	—	—	—	1,945,642
8,925,074	595,005	—	595,005	
2,852,051	190,136	—	190,136	
168,316	11,221	—	11,221	
3,020,367	201,357	—	201,357	
—	—	—	—	393,648
—	—	—	—	22,339,617

APPENDIX II.

OPIUM.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
RECEIPTS	72,780,334	£ 4,852,022	£ —	£ 4,852,022	£
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	24,101,324	1,606,755	1,935	1,608,690	
<i>Assignments and Compensations</i>	44,410	2,961	—	2,961	
<i>Refunds</i>	4,543	303	—	303	
<i>Total deductions</i>	24,150,277	1,610,019	1,935	1,611,954	
NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	3,240,068

1904-05.					
RECEIPTS	Rupees. 90,322,491	£ 6,021,499	£ —	£ 6,021,499	£
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	29,471,634	1,964,775	2,310	1,967,085	
<i>Assignments and Compensations</i>	50,639	3,376	—	3,376	
<i>Refunds</i>	586	39	—	39	
<i>Total deductions</i>	29,522,859	1,968,190	2,310	1,970,500	
NET RECEIPTS (shown on pages 6 and 8)	—	—	—	—	4,050,999

1907-08.					
RECEIPTS	Rupees. 78,674,786	£ 5,244,986	£ —	£ 5,244,986	£
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	25,015,481	1,667,699	1,742	1,669,441	
<i>Assignments and Compensations</i>	53,945	3,596	—	3,596	
<i>Refunds</i>	19	1	—	1	
<i>Total deductions</i>	25,069,445	1,671,296	1,742	1,673,038	
NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	3,571,948

1901-11.					
RECEIPTS	Rupees. 112,829,443	£ 7,521,962	£ —	£ 7,521,962	£
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	18,692,284	1,246,152	505	1,246,657	
<i>Assignments and Compensations</i>	53,589	3,573	—	3,573	
<i>Refunds</i>	3,016	201	—	201	
<i>Total deductions</i>	18,748,889	1,249,926	505	1,250,431	
NET RECEIPTS (shown on page 10)	—	—	—	—	6,271,531

APPENDIX II.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.	— Sterling.			Rupees.	Equivalent at Rs. 15 = £.	— Sterling.		
67,476,576	£ 4,498,438	£ —	£ 4,498,438	£	86,040,675	£ 5,736,045	£ —	£ 5,736,045	£
24,660,553	1,644,037	4,446	1,648,483		33,332,160	2,222,144	3,600	2,225,744	
45,343	3,023	—	3,023		60,386	4,026	—	4,026	
939	63	—	63		1,452	97	—	97	
24,706,835	1,647,123	4,446	1,651,569		33,393,998	2,226,267	3,600	2,229,867	
—	—	—	—	2,846,869	—	—	—	—	3,506,178

1905-06.					1906-07.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
82,031,694	5,468,780	—	5,468,780		84,907,922	5,660,528	—	5,660,528	
28,360,201	1,890,680	1,761	1,892,441		28,674,217	1,911,615	1,677	1,913,292	
50,699	3,380	—	3,380		51,437	3,429	—	3,429	
227	15	—	15		510	34	—	34	
28,411,127	1,894,075	1,761	1,895,836		28,726,164	1,915,078	1,677	1,916,755	
—	—	—	—	3,572,944	—	—	—	—	3,743,773

1908-09.					1909-10.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
88,271,824	5,884,788	—	5,884,788		83,020,245	5,534,683	—	5,534,683	
18,524,445	1,234,963	1,125	1,236,088		16,640,862	1,109,391	764	1,110,155	
53,715	3,581	—	3,581		53,835	3,589	—	3,589	
85	6	—	6		3,379,884	225,325	—	225,325	
18,578,245	1,238,550	1,125	1,239,675		20,074,581	1,338,305	764	1,339,069	
—	—	—	—	4,645,113	—	—	—	—	4,195,614

1911-12.									
Rupees.	£	£	£	£					
89,419,170	5,961,278	—	5,961,278						
10,917,776	727,852	1,600	729,452						
54,181	3,612	—	3,612						
29	2	—	2						
10,971,986	731,466	1,600	733,066						
—	—	—	—	5,228,212					

APPENDIX III.

TAXATION.	1901-02.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
SALT:—RECEIPTS - - - - -	89,089,644	5,939,310		5,939,310	
Deduct—					
Assignments and Compensations - -	3,577,612	238,508			
Refunds - - - - -	402,170	26,811			
Total - - - - -	3,979,782	265,319		265,319	
NET RECEIPTS - - - - -	—	—	—	—	5,673,991
STAMPS:—RECEIPTS - - - - -	51,696,083	3,446,406		3,446,406	
Deduct—					
Refunds - - - - -	554,550	36,970		36,970	
NET RECEIPTS - - - - -	—	—	—	—	3,409,436
EXCISE:—RECEIPTS - - - - -	61,150,214	4,076,681		4,076,681	
Deduct—					
Assignments and Compensations - -	697,470	46,498			
Refunds - - - - -	221,250	14,750			
Total - - - - -	918,720	61,248		61,248	
NET RECEIPTS - - - - -	—	—	—	—	4,015,433
PROVINCIAL RATES:—RECEIPTS - - - - -	15,576,990	1,038,466		1,038,466	
Deduct—					
Refunds - - - - -	36,576	2,439		2,439	
NET RECEIPTS - - - - -	—	—	—	—	1,036,027
CUSTOMS:—RECEIPTS - - - - -	57,495,288	3,833,019		3,833,019	
Deduct—					
Assignments and Compensations - -	174,679	11,645			
Refunds and Drawbacks - - - - -	1,302,850	86,857			
Total - - - - -	1,477,529	98,502		98,502	
NET RECEIPTS - - - - -	—	—	—	—	3,734,517
ASSESSED TAXES:—RECEIPTS - - - - -	20,539,654	1,369,310		1,369,310	
Deduct—					
Refunds - - - - -	106,249	7,083		7,083	
NET RECEIPTS - - - - -	—	—	—	—	1,362,227
REGISTRATION:—RECEIPTS - - - - -	4,694,179	312,945		312,945	
Deduct—					
Refunds - - - - -	12,954	864		864	
NET RECEIPTS - - - - -	—	—	—	—	312,081
TOTAL GROSS RECEIPTS FROM TAXATION - - - - -	300,242,052	20,016,137		20,016,137	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - - - -	4,449,761	296,651			
REFUNDS AND DRAWBACKS - - - - -	2,636,599	175,774			
TOTAL - - - - -	7,086,360	472,425		472,425	
TOTAL NET RECEIPTS (shown on pages 4 and 6) - - - - -	—	—	—	—	19,543,712

APPENDIX III.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
92,766,069	6,184,405		6,184,405		78,756,973	5,250,465		5,250,465	
3,500,907	233,394				3,574,528	238,302			
286,165	19,078				456,891	30,459			
3,787,072	252,472		252,472		4,031,419	268,761		268,761	
—	—	—	—	5,931,933	—	—	—	—	4,981,704
52,105,667	3,473,711		3,473,711		53,703,699	3,580,247		3,580,247	
589,640	39,310		39,310		630,153	42,010		42,010	
—	—	—	—	3,434,401	—	—	—	—	3,538,237
66,399,629	4,426,642		4,426,642		74,701,446	4,980,096		4,980,096	
563,339	37,556				594,934	39,662			
228,799	15,253				273,881	18,259			
792,138	52,809		52,809		868,815	57,921		57,921	
—	—	—	—	4,373,833	—	—	—	—	4,922,175
15,307,237	1,020,482		1,020,482		15,328,349	1,021,890		1,021,890	
25,483	1,699		1,699		12,169	811		811	
—	—	—	—	1,018,783	—	—	—	—	1,021,079
59,664,538	3,977,636		3,977,636		59,494,470	3,966,298		3,966,298	
179,716	11,981				176,367	11,758			
2,037,113	135,807				1,732,108	115,474			
2,216,329	147,788		147,788		1,908,475	127,232		127,232	
—	—	—	—	3,829,848	—	—	—	—	3,839,066
21,052,389	1,403,492		1,403,492		18,192,669	1,206,845		1,206,845	
116,340	7,756		7,756		120,441	8,029		8,029	
—	—	—	—	1,395,736	—	—	—	—	1,198,816
4,703,801	313,587		313,587		4,903,536	326,902		326,902	
13,926	928		928		12,915	861		861	
—	—	—	—	312,659	—	—	—	—	326,041
311,999,330	20,799,955		20,799,955		304,991,142	20,332,743		20,332,743	
4,243,962	282,931				4,345,829	289,722			
3,297,466	219,831				3,238,558	215,903			
7,541,428	502,762		502,762		7,584,387	505,625		505,625	
—	—	—	—	20,297,193	—	—	—	—	19,827,118

APPENDIX III.—*continued.*

TAXATION.	1904-05.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
SALT —RECEIPTS - - - - -	80,321,520	£ 5,354,768	£	£ 5,354,768	£
Deduct—					
Assignments and Compensations - - -	3,624,151	241,610			
Refunds - - - - -	295,374	19,692			
Total - - - - -	3,919,525	261,302		261,302	
NET RECEIPTS - - - - -	—	—	—	—	5,093,466
STAMPS:—RECEIPTS - - - - -	56,075,436	3,738,362		3,738,362	
Deduct—					
Refunds - - - - -	618,906	41,260		41,260	
NET RECEIPTS - - - - -	—	—	—	—	3,697,102
EXCISE:—RECEIPTS - - - - -	80,301,368	5,353,425		5,353,425	
Deduct—					
Assignments and Compensations - - -	561,450	37,430			
Refunds - - - - -	301,934	20,132			
Total - - - - -	863,434	57,562		57,562	
NET RECEIPTS - - - - -	—	—	—	—	5,295,863
PROVINCIAL RATES:—RECEIPTS - - - - -	15,549,795	1,036,653		1,036,653	
Deduct—					
Refunds - - - - -	11,459	764		764	
NET RECEIPTS - - - - -	—	—	—	—	1,035,889
CUSTOMS:—RECEIPTS - - - - -	65,426,562	4,361,771		4,361,771	
Deduct—					
Assignments and Compensations - - -	175,202	11,681			
Refunds and Drawbacks - - - - -	1,245,881	83,059			
Total - - - - -	1,421,083	94,740		94,740	
NET RECEIPTS - - - - -	—	—	—	—	4,267,031
ASSESSED TAXES:—RECEIPTS - - - - -	19,038,380	1,269,225		1,269,225	
Deduct—					
Refunds - - - - -	100,563	6,704		6,704	
NET RECEIPTS - - - - -	—	—	—	—	1,262,521
REGISTRATION RECEIPTS - - - - -	5,080,345	338,690		338,690	
Deduct—					
Refunds - - - - -	11,536	769		769	
NET RECEIPTS - - - - -	—	—	—	—	337,921
TOTAL GROSS RECEIPTS FROM TAXATION - - - - -	321,793,406	21,452,894		21,452,894	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - -	4,360,803	290,721			
REFUNDS AND DRAWBACKS - - - - -	2,585,703	172,380			
TOTAL - - - - -	6,946,506	463,101		463,101	
TOTAL NET RECEIPTS (shown on pages 6 and 8) - - - - -	—	—	—	—	20,989,793

APPENDIX III.—continued.

1905-06.					1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
65,646,143	£ 4,376,410	£	£ 4,376,410	£	65,440,591	£ 4,362,706	£	£ 4,362,706	£
3,695,783	246,385				3,759,035	250,602			
301,286	20,086				253,974	16,931			
3,997,069	266,471		266,471		4,013,009	267,533		267,533	
—	—	—	—	4,109,939	—	—	—	—	4,095,173
58,895,457	3,926,364		3,926,364		60,448,615	4,029,908		4,029,908	
750,563	50,038		50,038		663,034	44,202		44,202	
—	—	—	—	3,876,326	—	—	—	—	3,985,706
85,317,309	5,687,820		5,687,820		88,473,289	5,898,219		5,898,219	
670,621	44,708				642,787	42,853			
330,798	22,053				298,558	19,904			
1,001,419	66,761		66,761		941,345	62,757		62,757	
—	—	—	—	5,621,059	—	—	—	—	5,835,462
14,304,951	953,664		953,664		7,750,070	516,671		516,671	
30,053	2,003		2,003		28,285	1,886		1,886	
—	—	—	—	951,661	—	—	—	—	514,785
65,220,264	4,348,017		4,348,017		65,275,384	4,351,692		4,351,692	
210,638	14,043				213,942	14,263			
1,134,118	75,608				1,573,953	104,930			
1,344,756	89,651		89,651		1,787,895	119,193		119,193	
—	—	—	—	4,258,366	—	—	—	—	4,232,499
19,820,899	1,321,393		1,321,393		21,356,809	1,423,787		1,423,787	
100,721	6,715		6,715		111,901	7,460		7,460	
—	—	—	—	1,314,678	—	—	—	—	1,416,327
5,429,376	361,959		361,959		5,696,031	379,736		379,736	
12,364	824		824		12,673	845		845	
—	—	—	—	361,135	—	—	—	—	378,891
314,634,399	20,975,627		20,975,627		314,440,789	20,962,719		20,962,719	
4,577,042	305,136				4,615,764	307,718			
2,659,903	177,327				2,942,378	196,158			
7,236,945	482,463		482,463		7,558,142	503,876		503,876	
—	—	—	—	20,493,164	—	—	—	—	20,458,843

APPENDIX III.--continued.

TAXATION.	1907-08.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT :—RECEIPTS	50,084,820	£ 3,338,988	£	£ 3,338,988	£
Deduct—					
Assignments and Compensations	3,770,724	251,382			
Refunds	228,420	15,228			
Total	3,999,144	266,610		266,610	
NET RECEIPTS	—	—	—	—	3,072,378
STAMPS :—RECEIPTS	63,894,739	4,259,649		4,259,649	
Deduct—					
Refunds	711,825	47,455		47,455	
NET RECEIPTS	—	—	—	—	4,212,194
EXCISE :—RECEIPTS	93,405,154	6,227,010		6,227,010	
Deduct—					
Assignments and Compensations	622,005	41,467			
Refunds	336,480	22,432			
Total	958,485	63,899		63,899	
NET RECEIPTS	—	—	—	—	6,163,111
PROVINCIAL RATES :—RECEIPTS	7,887,441	525,829		525,829	
Deduct—					
Refunds	16,095	1,073		1,073	
NET RECEIPTS	—	—	—	—	524,756
CUSTOMS :—RECEIPTS	75,067,404	5,004,494		5,004,494	
Deduct—					
Assignments and Compensations	213,829	14,255			
Refunds and Drawbacks	1,417,020	94,468			
Total	1,630,849	108,723		108,723	
NET RECEIPTS	—	—	—	—	4,895,771
ASSESSED TAXES :—RECEIPTS	22,561,693	1,504,113		1,504,113	
Deduct—					
Refunds	123,900	8,260		8,260	
NET RECEIPTS	—	—	—	—	1,495,853
REGISTRATION :—RECEIPTS	6,229,668	415,311		415,311	
Deduct—					
Refunds	18,645	1,243		1,243	
NET RECEIPTS	—	—	—	—	414,068
TOTAL GROSS RECEIPTS FROM TAXATION	319,130,919	21,275,394		21,275,394	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	4,451,504	296,766			
REFUNDS AND DRAWBACKS	2,852,335	190,159			
TOTAL	7,303,889	486,925		486,925	
TOTAL NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	20,778,131

APPENDIX III.—continued.

1908-09.					1909-10.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.	Sterling.			Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
49,142,387	£ 3,276,159		£ 3,276,159	£	49,792,767	£ 3,319,518		£ 3,319,518	£
3,810,308	254,021				3,776,523	251,768			
201,519	13,435				196,540	13,103			
4,011,927	267,456		267,456		3,973,063	264,871		264,871	
—	—	—	—	3,008,703	—	—	—	—	3,054,647
65,162,340	4,344,156		4,344,156		68,224,547	4,548,303		4,548,303	
753,012	50,201		50,201		780,538	52,036		52,036	
—	—	—	—	4,293,955	—	—	—	—	4,496,267
95,844,411	6,389,628		6,389,628		98,067,802	6,537,854		6,537,854	
691,923	46,128				678,267	45,218			
445,808	29,721				456,156	30,410			
1,137,731	75,849		75,849		1,134,423	75,628		75,628	
—	—	—	—	6,313,779	—	—	—	—	6,462,226
8,003,921	533,595		533,595		8,088,348	539,223		539,223	
9,291	619		619		13,829	923		923	
—	—	—	—	532,976	—	—	—	—	538,300
72,483,965	4,832,264		4,832,264		74,476,760	4,965,118		4,965,118	
209,411	13,960				224,457	14,964			
1,398,306	93,221				1,412,579	94,172			
1,607,717	107,181		107,181		1,637,036	109,136		109,136	
—	—	—	—	4,725,083	—	—	—	—	4,855,982
23,301,287	1,553,419		1,553,419		23,384,463	1,558,964		1,558,964	
132,643	8,843		8,843		191,378	12,758		12,758	
—	—	—	—	1,544,576	—	—	—	—	1,546,206
6,464,045	430,936		430,936		6,455,650	430,377		430,377	
14,420	961		961		15,780	1,052		1,052	
—	—	—	—	429,975	—	—	—	—	429,325
320,402,356	21,360,157		21,360,157		328,490,347	21,899,357		21,899,357	
4,711,642	314,109				4,679,247	311,950			
2,955,029	197,001				3,066,810	204,454			
7,666,661	511,110		511,110		7,746,057	516,404		516,404	
—	—	—	—	20,849,047	—	—	—	—	21,382,953

APPENDIX III.—*continued.*

TAXATION.		1910-11.			
		INDIA.		ENGLAND.	NET REVENUE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	
			£		£
SALT:—RECEIPTS		47,639,253	3,175,950		3,175,950
Deduct—					
Assignments and Compensations		3,726,888	248,459		
Refunds		160,866	10,724		
Total		3,887,754	259,183		259,183
NET RECEIPTS		—	—	—	2,916,767
STAMPS—RECEIPTS		72,175,363	4,811,691		4,811,691
Deduct—					
Refunds		812,722	54,181		—
NET RECEIPTS		—	—	—	4,757,510
EXCISE:—RECEIPTS		105,454,715	7,030,314		7,030,314
Deduct—					
Assignments and Compensations		740,047	49,337		
Refunds		353,976	23,598		
Total		1,094,023	72,935		72,935
NET RECEIPTS		—	—	—	6,957,379
PROVINCIAL RATES:—RECEIPTS		8,315,677	554,378		554,378
Deduct—					
Refunds		22,767	1,518		1,518
NET RECEIPTS		—	—	—	552,860
CUSTOMS:—RECEIPTS		99,285,138	6,619,009		6,619,009
Deduct—					
Assignments and Compensations		213,380	14,225		
Refunds and Drawbacks		1,616,736	107,783		
Total		1,830,116	122,008		122,008
NET RECEIPTS		—	—	—	6,497,001
ASSESSED TAXES:—RECEIPTS		23,899,513	1,593,301		1,593,301
Deduct—					
Refunds		144,266	9,618		9,618
NET RECEIPTS		—	—	—	1,583,683
REGISTRATION:—RECEIPTS		6,387,825	425,855		425,855
Deduct—					
Refunds		18,154	1,210		1,210
NET RECEIPTS		—	—	—	424,645
TOTAL GROSS RECEIPTS FROM TAXATION		363,157,484	24,210,498		24,210,498
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS		4,680,315	312,021		
REFUNDS AND DRAWBACKS		3,129,487	208,631		
TOTAL		7,809,802	520,652		520,652
TOTAL NET RECEIPTS (shown on page 10)		—	—	—	23,689,845

APPENDIX III.—continued.

1911-12.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
50,868,180	£ 3,391,212		£ 3,391,212	£
3,676,278	245,085			
140,871	9,391			
3,817,149	254,476		254,476	
—	—	—	—	3,136,736
72,226,940	4,815,129		4,815,129	
833,925	55,595		55,595	
—	—	—	—	4,759,534
114,146,285	7,609,753		7,609,753	
780,119	52,008			
372,971	24,865			
1,153,090	76,873		76,873	
—	—	—	—	7,532,880
8,230,195	548,680		548,680	
8,703	580		580	
—	—	—	—	548,100
97,028,499	6,468,567		6,468,567	
338,140	22,543			
2,389,424	159,295			
2,727,564	181,838		181,838	
—	—	—	—	6,286,729
24,793,181	1,652,878		1,652,878	
162,403	10,827		10,827	
—	—	—	—	1,642,051
6,687,937	445,862		445,862	
16,855	1,124		1,124	
—	—	—	—	444,738
373,981,217	24,932,081		24,932,081	
4,794,537	319,636			
3,925,152	261,677			
8,719,689	581,313		581,313	
—	—	—	—	24,350,768

APPENDIX IV.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1901-02.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
1. POST OFFICE :			£	£	£	£
Receipts	20,687,695	1,379,179	—	1,379,179		
Deduct,—Charges	17,244,598	1,149,640	95,077	1,244,717		
NET RECEIPTS (or Charges)	3,443,097	229,539	95,077	134,462		134,462
2. TELEGRAPH :						
Receipts	13,494,365	899,624	8,485	908,109		
Deduct,—Charges	9,129,836	608,656	295,531	904,187		
NET RECEIPTS (or Charges)	4,364,529	290,968	287,046	3,922		3,922
3. RAILWAYS :						
Receipts :						
State Railways :						
Gross Receipts	288,827,411	19,255,161	3,230	19,258,391		
Working Expenses	142,221,911	9,481,461	—	9,481,461		
NET TRAFFIC RECEIPTS	146,605,500	9,773,700	3,230	9,776,930		
Guaranteed Railways : Net Traffic Receipts	13,724,833	914,989	—	914,989		
Subsidised Companies : Repayment of Advances of Interest	485,876	32,392	1,361	33,753		
TOTAL	16,209	10,721,081	4,591	10,725,672		
Charges :						
State Railways :						
Interest and Annuities*	48,262,253	3,217,484	5,406,829	8,624,313		
Guaranteed Railways :						
Interest, Surplus Profits, Land, &c.	2,320,090	154,673	1,009,544	1,164,217		
Subsidised Companies : Land, &c.	201,611	13,440	—	13,440		
Miscellaneous : Surveys and Central Estab- lishments	1,185,770	79,051	—	79,051		
TOTAL	51,969,724	3,464,648	6,416,373	9,881,021		
TOTAL NET RECEIPTS (or Charges)	108,846,485	7,256,433	6,411,782	844,651		844,651
4. IRRIGATION :						
Major Works (or Works for which Capital and Revenue Accounts are kept) :						
Direct Receipts	23,393,665	1,559,578	—	1,559,578		
Working Expenses	10,528,805	701,920	—	701,920		
	12,864,860	857,658	—	857,658		
Portion of Land Revenue due to Irrigation	12,200,957	813,397	—	813,397		
	25,065,817	1,671,055	—	1,671,055		
Interest on Debt	14,161,844	944,123	—	944,123		
NET RECEIPTS FROM MAJOR WORKS	10,903,973	726,932	—	726,932		
Minor Works and Navigation :						
Receipts	2,374,325	158,288	—	158,288		
Charges	10,716,722	714,448	1,442	715,890		
Net Charges FOR MINOR WORKS	8,342,397	556,160	1,442	557,602		
TOTAL NET RECEIPTS (or Charges)	2,561,576	170,772	1,442	169,330		169,330
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 6)	119,215,687	7,947,712	6,795,347	1,152,365		1,152,365

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :—

	1901-02.	1902-03.	1903-04.
	£	£	£
East Indian Railway	160,446	167,420	174,696
Eastern Bengal Railway	16,085	16,710	17,360
Scinde, Punjab, and Delhi Railway	64,122	66,599	69,171
Great Indian Peninsula Railway	331,879	341,405	351,204
TOTAL	572,532	592,134	612,431

APPENDIX IV.

1902-03.					1903-04.				
INDIA.		ENGLAND.		NET REVENUE.	INDIA.		ENGLAND.		NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	TOTAL.	
	£	£	£	£		£	£	£	£
21,404,139	1,426,942	—	1,426,942		22,570,568	1,504,705	—	1,504,705	
18,170,251	1,211,351	99,915	1,311,266		18,925,109	1,261,673	104,694	1,366,367	
3,233,888	215,591	99,915	115,676	115,676	3,645,459	243,032	104,694	138,338	138,338
13,062,086	870,806	6,173	876,979		12,766,375	851,092	6,543	857,635	
9,701,776	646,785	262,957	909,742		10,098,716	673,248	243,576	916,824	
3,360,310	224,021	256,784	32,763	32,763	2,667,659	177,844	237,033	59,189	59,189
286,729,526	19,115,302	230	19,115,532		308,234,483	20,548,965	230	20,549,195	
147,246,366	9,816,425	—	9,816,425		155,466,784	10,364,453	—	10,364,453	
139,483,160	9,298,877	230	9,299,107		152,767,699	10,184,512	230	10,184,742	
14,192,735	946,182	—	946,182		14,121,946	941,463	—	941,463	
482,880	32,192	17,870	50,062		488,845	32,590	7,222	39,812	
154,158,775	10,277,251	18,100	10,295,351		167,378,490	11,158,565	7,452	11,166,017	
50,109,224	3,340,614	5,511,831	8,852,445		52,818,262	3,521,217	5,557,330	9,078,547	
1,363,263	90,884	1,026,892	1,117,776		1,759,660	117,311	1,032,772	1,150,083	
633,194	42,213	—	42,213		457,490	30,499	—	30,499	
875,044	58,336	—	58,336		806,520	53,768	—	53,768	
52,980,725	3,532,047	6,583,723	10,070,770		55,841,932	3,722,795	6,590,102	10,312,897	
101,178,050	6,745,204	6,520,623	224,581	224,581	111,536,558	7,435,770	6,582,650	853,120	853,120
27,244,019	1,816,268	—	1,816,268		28,800,449	1,920,030	—	1,920,030	
11,319,153	754,610	—	754,610		12,161,268	810,751	—	810,751	
15,924,861	1,061,658	—	1,061,658		16,639,181	1,109,279	—	1,109,279	
12,215,889	814,393	—	814,393		12,557,090	837,139	—	837,139	
28,140,750	1,876,051	—	1,876,051		29,196,271	1,946,418	—	1,946,418	
14,536,567	969,105	—	969,105		14,913,519	994,235	—	994,235	
13,604,183	906,946	—	906,946		14,282,752	952,183	—	952,183	
2,008,354	133,890	—	133,890		2,249,192	149,946	—	149,946	
12,682,863	845,525	1,917	847,442		13,039,745	869,316	2,150	871,466	
10,674,509	711,635	• 1,917	713,552		10,790,553	719,370	2,150	721,520	
2,929,674	195,311	1,917	193,394	193,394	3,492,199	232,813	2,150	230,663	230,663
110,701,922	7,380,127	6,879,239	500,888	500,888	121,341,875	8,089,459	6,926,527	1,162,932	1,162,932

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1904-05.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE:		£	£	£	£
Receipts	23,613,625	1,574,241	—	1,574,241	
Deduct,—Charges	19,943,357	1,329,556	153,034	1,482,590	
NET RECEIPTS (or Charges)	3,670,268	244,685	153,034	91,651	91,651
2. TELEGRAPH:					
Receipts	13,406,813	893,788	4,135	897,923	
Deduct,—Charges	10,642,134	709,476	192,792	902,268	
NET RECEIPTS (or Charges)	2,764,679	184,312	188,657	4,345	4,345
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	342,954,370	22,863,625	230	22,863,855	
Working Expenses	169,140,199	11,276,013	—	11,276,013	
NET TRAFFIC RECEIPTS	173,814,171	11,587,612	230	11,587,842	
Guaranteed Railways: Net Traffic Receipts	16,122,208	1,074,814	—	1,074,814	
Subsidised Companies: Repayment of Advances of Interest	566,840	37,789	9,525	47,314	
TOTAL	190,503,219	12,700,215	9,755	12,709,970	
Charges:					
State Railways:					
Interest and Annuities*	55,599,687	3,706,646	5,624,051	9,330,697	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	2,078,891	138,593	1,045,143	1,183,736	
Subsidised Companies, Land, &c.	753,548	50,237	—	50,237	
Miscellaneous: Surveys and Central Estab- lishments	715,666	47,711	—	47,711	
TOTAL	59,147,792	3,943,187	6,669,194	10,612,381	
TOTAL NET RECEIPTS (or Charges)	131,355,427	8,757,028	6,659,439	2,097,589	2,097,589
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	29,914,971	1,994,331	—	1,994,331	
Working Expenses	13,129,212	875,281	—	875,281	
	16,785,759	1,119,050	—	1,119,050	
Portion of Land Revenue due to Irrigation	13,398,743	893,250	—	893,250	
	30,184,502	2,012,300	—	2,012,300	
Interest on Debt	15,228,363	1,015,224	—	1,015,224	
NET RECEIPTS FROM MAJOR WORKS	14,956,139	997,076	—	997,076	
Minor Works and Navigation:					
Receipts	2,686,498	179,100	—	179,100	
Charges	13,362,501	890,834	1,998	892,832	
Net Charges FOR MINOR WORKS	10,676,003	711,734	1,998	713,732	
TOTAL NET RECEIPTS (or Charges)	4,280,136	285,342	1,998	283,344	283,344
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 8)	142,070,510	9,471,367	7,003,128	2,468,239	2,468,239

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1904-05.	1905-06.	1906-07.
	£	£	£
East Indian Railway	182,289	233,066	242,367
Eastern Bengal Railway	18,034	22,089	22,915
Scinde, Punjab, and Delhi Railway	71,842	100,883	104,530
Great Indian Peninsula Railway	361,285	371,657	382,323
TOTAL	633,450	727,693	752,135

APPENDIX IV.—*continued.*

1905-06.					1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£	£	£	£		£	£	£	
24,760,873	1,650,724	—	1,650,724		26,267,186	1,751,146	—	1,751,146	
21,291,381	1,419,426	121,334	1,540,760		23,103,709	1,540,247	62,686	1,602,933	
3,469,492	231,298	121,334	109,964	109,964	3,163,477	210,899	62,686	148,213	148,213
13,540,107	902,674	7,180	909,854		14,166,341	944,423	8,583	953,006	
11,383,141	758,876	317,613	1,076,489		12,148,295	809,886	316,319	1,126,205	
2,156,966	143,798	310,433	166,635	166,635	2,018,046	134,537	307,736	173,199	173,199
353,840,234	23,589,349	230	23,589,579		386,712,722	25,780,848	230	25,781,078	
174,708,462	11,647,231	—	11,647,231		198,783,672	13,252,245	—	13,252,245	
179,131,772	11,942,118	230	11,942,348		187,929,050	12,528,603	230	12,528,833	
13,829,631	921,975	—	921,975		5,982,017	398,801	—	398,801	
371,618	24,775	17,853	42,628		388,746	25,917	30,272	56,189	
193,333,021	12,888,868	18,083	12,906,951		194,299,813	12,953,321	30,502	12,983,823	
59,085,923	3,939,062	5,735,338	9,674,400		38,406,120	2,560,408	7,415,286	9,975,694	
1,933,696	128,913	1,038,620	1,167,533		625,535	41,702	584,751	626,453	
558,984	37,266	—	37,266		517,387	34,493	—	34,493	
508,902	33,926	—	33,926		592,650	39,510	—	39,510	
62,087,505	4,139,167	6,773,958	10,913,125		40,141,692	2,676,113	8,000,037	10,676,150	
131,245,516	8,749,701	6,755,875	1,993,826	1,993,826	154,158,121	10,277,208	7,969,535	2,307,673	2,307,673
28,037,332	1,869,156	—	1,869,156		35,133,476	2,342,231	—	2,342,231	
13,467,347	897,823	—	897,823		14,169,487	944,632	—	944,632	
14,569,985	971,333	—	971,333		20,963,989	1,397,599	—	1,397,599	
14,531,687	968,779	—	968,779		15,104,710	1,006,981	—	1,006,981	
29,101,672	1,940,112	—	1,940,112		36,068,699	2,404,580	—	2,404,580	
15,621,842	1,041,456	—	1,041,456		12,426,488	828,433	106,798	935,231	
13,479,830	898,656	—	898,656		23,642,211	1,576,147	106,798	1,469,349	
2,470,095	164,673	—	164,673		2,755,575	183,705	—	183,705	
14,060,016	937,334	—	937,334		12,853,470	856,898	—	856,898	
11,589,921	772,661	—	772,661		10,097,895	673,193	—	673,193	
1,889,909	125,995	—	125,995	125,995	13,544,316	902,954	106,798	796,156	796,156
138,761,883	9,250,792	7,187,642	2,063,150	2,063,150	172,883,960	11,525,598	8,446,755	3,078,843	3,078,843

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1907-08.				NET REVENUE.
	INDIA. Rupees.	Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	
1. POST OFFICE:		£	£	£	£
Receipts - - - - -	27,359,983	1,823,999	—	1,823,999	
Deduct.—Charges - - - - -	25,673,099	1,711,540	61,180	1,772,720	
NET RECEIPTS (or Charges) - - - - -	1,686,884	112,459	61,180	51,279	51,279
2. TELEGRAPH:					
Receipts - - - - -	14,917,910	994,527	12,270	1,006,797	
Deduct.—Charges - - - - -	12,813,078	854,205	230,242	1,084,447	
NET RECEIPTS (or Charges) - - - - -	2,104,832	140,322	217,972	77,650	77,650
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts - - - - -	409,450,713	27,296,714	230	27,296,944	
Working Expenses - - - - -	226,182,511	15,078,834	—	15,078,834	
NET TRAFFIC RECEIPTS - - - - -	183,268,202	12,217,880	230	12,218,110	
Guaranteed Railways: Net Traffic Receipts	3,429,224	228,615	—	228,615	
Subsidised Companies: Repayment of Advances of Interest - - - - -	208,839	13,923	38,683	52,606	
TOTAL - - - - -	186,906,265	12,460,418	38,913	12,499,331	
Charges:					
Railways:					
Interest and Annuities* - - - - -	40,832,229	2,722,148	7,525,561	10,247,709	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c. - - - - -	232,966	15,531	576,576	592,107	
Subsidised Companies: Land, &c. - - - - -	220,731	14,715	—	14,715	
Miscellaneous: Surveys and Central Estab- lishments - - - - -	1,226,963	81,798	—	81,798	
TOTAL - - - - -	42,512,889	2,834,192	8,102,137	10,936,329	
TOTAL NET RECEIPTS (or Charges) - - - - -	144,393,376	9,626,226	8,063,224	1,563,002	1,563,002
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts - - - - -	33,120,215	2,208,014	—	2,208,014	
Working Expenses - - - - -	15,060,137	1,004,009	—	1,004,009	
	18,060,078	1,204,005	—	1,204,005	
Portion of Land Revenue due to Irrigation - - - - -	15,607,989	1,040,533	—	1,040,533	
	33,668,067	2,244,538	—	2,244,538	
Interest on Debt - - - - -	13,088,523	872,568	108,344	980,912	
NET RECEIPTS FROM MAJOR WORKS - - - - -	20,579,544	1,371,970	108,344	1,263,626	
Minor Works and Navigation:					
Receipts - - - - -	3,480,677	232,045	—	232,045	
Charges - - - - -	12,737,946	849,196	—	849,196	
Net Charges FOR MINOR WORKS - - - - -	9,257,269	617,151	—	617,151	
TOTAL NET RECEIPTS (or Charges) - - - - -	11,322,275	754,819	108,344	646,475	646,475
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 8 and 10) - - - - -	159,507,371	10,633,826	8,450,720	2,183,106	2,183,106

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1907-08.	1908-09.	1909-10.
	£	£	£
East Indian Railway - - - - -	252,124	262,334	273,018
Eastern Bengal Railway - - - - -	23,777	24,677	25,616
Scinde, Punjab, and Delhi Railway - - - - -	108,355	112,349	116,529
Great Indian Peninsula Railway - - - - -	393,297	404,586	416,198
Madras Railway - - - - -	—	61,687	94,244
Total - - - - -	777,553	865,635	925,605

APPENDIX IV.—continued.

1908-09.					1909-10.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.	— Sterling.			Rupees.	Equivalent at Rs. 15 = £.	— Sterling.		
	£	£	£	£		£	£	£	£
27,384,300	1,825,620	—	1,825,620	71,133	28,908,431	1,927,229	—	1,927,229	353
27,629,469	1,841,964	54,789	1,896,753		28,083,826	1,872,255	55,327	1,927,582	
245,169	16,344	54,789	71,133		824,605	54,974	55,327	353	
14,569,059	971,271	6,826	978,097	49,976	13,479,855	898,657	4,194	902,851	89,582
13,190,770	879,385	148,688	1,028,073		13,223,208	881,547	110,886	992,453	
1,378,289	91,886	141,862	49,976		256,647	17,110	106,692	89,582	
401,963,920	26,797,595	2,293	26,799,888		433,855,517	28,923,701	230	28,923,931	
253,696,330	16,913,089	—	16,913,089		243,214,762	16,214,318	—	16,214,318	
148,267,590	9,884,506	2,293	9,886,799		190,640,755	12,709,383	230	12,709,613	
14,419	961	—	961		724	48	—	48	
239,585	15,972	56,231	72,203		220,641	14,709	43,587	58,296	
148,492,756	9,899,517	58,524	9,958,041		190,860,672	12,724,044	43,817	12,767,861	
42,625,806	2,841,721	8,249,846	11,091,567		44,451,875	2,963,458	8,580,963	11,544,421	
191,150	12,743	—	12,743		4,810,793	320,719	—	320,719	
1,062,981	70,865	—	70,865		606,177	40,412	—	40,412	
376,746	25,116	—	25,116		560,799	37,387	—	37,387	
44,256,683	2,950,445	8,249,846	11,200,291		50,429,644	3,361,976	8,580,963	11,942,939	
104,236,073	6,949,072	8,191,322	1,242,250		140,431,028	9,362,068	8,537,146	824,922	
33,714,356	2,247,624	—	2,247,624		34,606,161	2,307,077	—	2,307,077	
15,548,826	1,036,589	—	1,036,589		16,413,166	1,094,211	—	1,094,211	
18,165,530	1,211,035	—	1,211,035		18,192,995	1,212,866	—	1,212,866	
16,365,668	1,091,044	—	1,091,044		16,760,820	1,117,388	—	1,117,388	
34,531,198	2,302,079	—	2,302,079		34,953,815	2,330,254	—	2,330,254	
13,625,073	908,338	108,989	1,017,327		14,253,680	950,245	108,465	1,058,710	
20,906,125	1,393,741	108,989	1,284,752		20,700,135	1,380,009	108,465	1,271,544	
3,290,007	219,334	—	219,334		3,535,360	235,691	—	235,691	
13,428,947	895,263	—	895,263		13,514,021	900,935	—	900,935	
10,138,940	675,929	—	675,929		9,978,661	665,244	—	665,244	
10,767,185	717,812	108,989	608,823		10,721,474	714,765	108,465	606,300	
116,136,378	7,742,426	8,496,962	754,536	754,536	152,233,754	10,148,917	8,807,630	1,341,287	1,341,287

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1910-11.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£	
1. POST OFFICE :						
Receipts - - - - -		29,953,836	1,996,922	—	1,996,922	
Deduct,—Charges - - - - -		28,406,978	1,893,798	57,094	1,950,892	
NET RECEIPTS - - - - -		1,546,858	103,124	57,094	46,030	46,030
2. TELEGRAPH :						
Receipts - - - - -		14,892,327	992,822	4,337	997,159	
Deduct,—Charges - - - - -		12,723,698	848,247	128,585	976,832	
NET RECEIPTS - - - - -		2,168,629	144,575	124,248	20,327	20,327
3. RAILWAYS :						
Receipts :						
State Railways :						
Gross Receipts - - - - -		459,442,886	30,629,526	230	30,629,756	
Working Expenses - - - - -		244,854,428	16,323,629	—	16,323,629	
NET TRAFFIC RECEIPTS - - - - -		214,588,458	14,305,897	230	14,306,127	
Guaranteed Railways : Net Traffic Receipts		—	—	—	—	
Subsidised Companies : Repayment of Advances of Interest - - - - -		203,920	13,595	25,751	39,346	
TOTAL - - - - -		214,792,378	14,319,492	25,981	14,345,473	
Charges :						
State Railways :						
Interest and Annuities* - - - - -		45,956,449	3,063,763	8,740,159	11,803,922	
Guaranteed Railways :						
Interest, Surplus Profits, Land, &c. - - - - -		6,949,542	463,302	—	463,302	
Subsidised Companies : Land, &c. - - - - -		424,114	28,274	—	28,274	
Miscellaneous : Surveys and Central Estab- lishments - - - - -		487,174	32,479	—	32,479	
TOTAL - - - - -		53,817,279	3,587,818	8,740,159	12,327,977	
TOTAL NET RECEIPTS (or Charges) - - - - -		160,975,099	10,731,674	8,714,178	2,017,496	2,017,496
4. IRRIGATION :						
Major Works (or Works for which Capital and Revenue Accounts are kept) :						
Direct Receipts - - - - -		34,320,758	2,288,051	—	2,288,051	
Working Expenses - - - - -		16,644,319	1,109,621	—	1,109,621	
		17,676,439	1,178,430	—	1,178,430	
Portion of Land Revenue due to Irrigation - - - - -		17,670,078	1,178,005	—	1,178,005	
		35,346,517	2,356,435	—	2,356,435	
Interest on Debt - - - - -		15,045,994	1,003,066	112,344	1,115,410	
NET RECEIPTS FROM MAJOR WORKS - - - - -		20,300,523	1,353,369	112,344	1,241,025	
Minor Works and Navigation :						
Receipts - - - - -		3,426,980	228,465	—	228,465	
Charges - - - - -		13,272,185	884,813	290	885,103	
Net Charges FOR MINOR WORKS - - - - -		9,845,205	656,348	290	656,638	
TOTAL NET RECEIPTS (or Charges) - - - - -		10,455,318	697,021	112,634	584,387	584,387
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 10) - - - - -		175,145,904	11,676,394	9,008,154	2,668,240	2,668,240

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :—

	1910-11.	1911-12.
	£	£
East Indian Railway - - - - -	284,226	302,311
Eastern Bengal Railway - - - - -	26,596	28,087
Scinde, Punjab, and Delhi Railway - - - - -	120,902	129,578
Great Indian Peninsula Railway - - - - -	428,144	440,436
Madras Railway - - - - -	97,583	101,040
TOTAL - - - - -	957,451	1,001,452

APPENDIX IV.—*continued.*

1911-12.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£
32,014,179	2,134,279	—	2,134,279	
29,303,231	1,953,549	54,921	2,008,470	
2,710,948	180,730	54,921	125,809	125,809
16,236,543	1,082,436	4,989	1,087,425	
13,653,986	910,266	183,668	1,093,934	
2,582,557	172,170	178,679	6,509	6,509
503,683,486	33,578,899	230	33,579,129	
258,945,724	17,263,048	—	17,263,048	
244,737,762	16,315,851	230	16,316,081	
—	—	—	—	
192,296	12,820	44,825	57,645	
244,930,058	16,328,671	45,055	16,373,726	
48,306,728	3,220,448	8,804,710	12,025,158	
7,230,008	482,001	—	482,001	
909,394	60,626	—	60,626	
272,560	18,171	—	18,171	
56,718,690	3,781,246	8,804,710	12,585,956	
188,211,368	12,547,425	8,759,655	3,787,770	3,787,770
35,722,988	2,381,533	—	2,381,533	
17,176,543	1,145,103	—	1,145,103	
18,546,445	1,236,430	—	1,236,430	
20,271,977	1,351,465	—	1,351,465	
38,818,422	2,587,895	—	2,587,895	
15,994,080	1,066,272	116,595	1,182,867	
22,824,342	1,521,623	116,595	1,405,028	
3,705,809	247,054	—	247,054	
12,691,097	846,073	840	846,913	
8,985,288	599,019	840	599,859	
13,839,054	922,604	117,435	805,169	805,169
207,343,927	13,822,929	9,110,690	4,712,239	4,712,239

APPENDIX V.

MINT.	1901-02.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
Receipts -	8,329,925	£ 555,328	£ 41	£ 555,369	£
Charges -	7,371,901	491,460	12,569	504,029	
NET RECEIPTS or Charges (shown on pages 4 and 6) -	958,024	63,868	12,528	51,340	51,340

MINT.	1904-05.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
Receipts -	3,095,454	£ 206,364	£ 46	£ 206,410	£
Charges -	1,552,767	103,518	14,359	117,877	
NET RECEIPTS or Charges (shown on pages 6 and 8) -	1,542,687	102,846	14,313	—	88,533

MINT.	1907-08.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
Receipts -	6,658,760	£ 443,918	£ —	£ 443,918	£
Charges -	1,955,231	130,349	34,552	164,901	
NET RECEIPTS or Charges (shown on pages 8 and 10) -	4,703,529	313,569	34,552	279,017	279,017

MINT.	1910-11.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
Receipts -	2,941,653	£ 196,110	£ —	£ 196,110	£
Charges -	1,304,673	86,978	5,391	92,369	
NET RECEIPTS or Charges (shown on page 10) -	1,636,980	109,132	5,391	103,741	103,741

APPENDIX V.

1902-03.					1903-04.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
6,168,083	411,206	32	411,238		43,270,754	2,884,717	49	2,884,766	
6,234,258	415,617	8,397	424,014		41,662,331	2,777,489	8,096	2,785,585	
66,175	4,411	8,365	12,776	12,776	1,608,423	107,228	8,047	99,181	99,181

1905-06.					1906-07.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
4,817,052	321,137	46	321,183		6,291,969	419,465	33	419,498	
1,629,649	108,643	11,436	120,079		1,958,645	130,577	36,321	166,898	
3,187,403	212,494	11,390	201,104	201,104	4,333,324	288,888	36,288	252,600	252,600

1908-09.					1909-10.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
1,539,808	102,654	—	102,654		1,889,293	125,953	—	125,953	
2,421,989	161,466	30,063	192,129		1,935,424	129,028	14,730	143,758	
882,181	58,812	30,063	89,475	89,475	46,131	3,075	14,730	17,805	17,805

1911-12.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
5,504,452	366,963	137	367,100	
1,663,540	110,903	5,604	116,507	
3,840,912	256,060	5,467	250,593	250,593

APPENDIX VI.

EXCHANGE.	1901-02.		1902-03.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE CHARGED AGAINST REVENUE, AT—		£		£
(1) Average rate obtained for Bills and Transfers sold by the Secretary of State during the year -	253,357,421		264,974,738	
(2) Rs. 15 for 1l. - - - -	253,161,705		265,005,240	
Difference :—				
Receipt, or Charge - - - -	195,716	13,048	30,502	2,033
Exchange on Remittance Account:				
Receipt, or Charge - - - -	578,131	38,542	443,066	29,538
TOTAL, shown on pages 4, 6, and 8 -	382,415	25,494	473,568	31,571
Exchange Compensation Allowance to Officers -	4,551,400	303,427	4,750,069	316,671
GRAND TOTAL: Receipt, or Charge -	—	277,933	—	285,100

EXCHANGE.	1907-08.		1908-09.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE CHARGED AGAINST REVENUE, AT—		£		£
(1) Average rate obtained for Bills and Transfers sold by the Secretary of State during the year -	266,037,392		275,468,277	
(2) Rs. 15 for 1l. - - - -	266,529,450		274,851,285	
Difference :—				
Receipt, or Charge - - - -	492,058	32,804	616,992	41,134
Exchange on Remittance Account:				
Receipt - - - -	925,606	61,707	100,440	6,697
TOTAL, shown on pages 8 and 10 -	1,417,664	94,511	516,552	34,437
Exchange Compensation Allowance to Officers -	5,383,182	358,879	5,260,069	350,671
GRAND TOTAL: Charge - -	—	264,368	—	335,108

APPENDIX VI.

1903-04.		1904-05.		1905-06.		1906-07.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£		£		£
260,197,625		281,623,947		264,287,595		273,578,936	
260,995,950		282,414,810		264,993,495		275,009,145	
798,325	53,222	790,863	52,724	705,900	47,060	1,430,209	95,347
78,108	5,207	620,114	41,341	537,157	35,810	1,420,119	94,675
876,433	58,429	1,410,977	94,065	1,243,057	82,870	2,850,328	190,022
5,070,131	338,009	5,248,149	349,877	5,423,575	361,572	5,494,799	366,320
—	279,580	—	255,812	—	278,702	—	176,298

1909-10.		1910-11.		1911-12.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£		£
276,884,747		280,139,808		284,448,028	
276,175,635		279,085,590		282,978,690	
709,112	47,274	1,054,218	70,281	1,469,338	97 956
41,897	2,793	2,962	197	116,119	7,741
667,215	44,481	1,051,256	70,084	1,585,457	105,697
5,335,485	355,699	5,231,287	348,752	5,153,949	343,596
—	311,218	—	278,668	—	237,899

APPENDIX VII.

DEBT SERVICES.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = £.	— Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	40,388,541	2,692,569	4,370,358	7,062,927	
Amounts chargeable to Railways (<i>see pp. 28 and 29</i>).	47,774,475	3,184,965	1,366,632	4,551,597	
Amounts chargeable to Irrigation (<i>see pp. 28 and 29</i>).	14,161,844	944,123	—	944,123	
-	61,936,319	4,129,088	1,366,632	5,495,720	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*21,547,778	*1,436,519	3,003,726	1,567,207	
2. INTEREST on other Obligations - - - -	5,652,426	376,828	56	376,884	
	15,895,352	1,059,691	3,003,782	1,994,091	
Deduct,—Receipts† - - - - -	10,523,197	701,546	77,151	778,697	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 5 and 7 - - - - }	26,418,549	1,761,237	2,926,631	1,165,394	1,165,394

DEBT SERVICES.	1904-05.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = £.	— Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	42,792,544	2,852,836	4,423,911	7,276,747	
Amounts chargeable to Railways (<i>see pp. 30 and 31</i>).	55,217,951	3,681,197	1,378,746	5,059,943	
Amounts chargeable to Irrigation (<i>see pp. 30 and 31</i>).	15,228,363	1,015,224	—	1,015,224	
	70,446,314	4,696,421	1,378,746	6,075,167	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*27,653,770	*1,843,584	3,045,165	1,201,580	
2. INTEREST on other Obligations - - - -	6,653,397	443,560	—	443,560	
	21,000,373	1,400,025	3,045,165	1,645,140	
Deduct,—Receipts† - - - - -	10,182,770	678,851	160,471	839,322	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 7 and 9) - - - - }	31,183,143	2,078,876	2,884,694	805,818	805,818

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to land holders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX VII.

1902-03.					1903-04.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = £.	— Sterling.	TOTAL.	
	£	£	£			£	£	£	
40,918,933	2,727,928	4,365,547	7,093,475		41,776,092	2,785,072	4,342,826	7,127,898	
49,851,608	3,323,440	1,362,388	4,685,828		52,435,672	3,495,711	1,359,281	4,854,992	
14,536,567	969,105	—	969,105		14,913,519	994,235	—	994,235	
64,388,175	4,292,545	1,362,388	5,654,933		67,349,191	4,489,946	1,359,281	5,849,227	
*23,469,242	*1,564,617	3,003,159	1,438,542		*25,573,099	*1,704,874	2,983,545	1,278,671	
5,917,462	394,497	224	394,721		6,298,216	419,881	3	419,884	
17,551,780	1,170,120	3,003,383	1,833,263		19,274,883	1,284,993	2,983,548	1,698,555	
10,568,767	704,583	157,315	861,898		11,205,925	747,061	141,788	888,849	
28,120,547	1,874,703	2,846,068	971,365	971,365	30,480,808	2,032,054	2,841,760	809,706	809,706

1905-06.					1906-07.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = £.	— Sterling.	TOTAL.	
	£	£	£			£	£	£	
43,917,978	2,927,865	4,418,371	7,346,236		45,496,632	3,033,109	4,870,244	7,903,353	
58,724,879	3,914,992	1,435,001	5,349,993		37,807,002	2,520,467	3,027,943	5,548,410	
15,621,842	1,041,456	—	1,041,456		12,426,488	828,433	106,798	935,231	
74,346,721	4,956,448	1,435,001	6,391,449		50,233,490	3,348,900	3,134,741	6,483,641	
*30,428,743	*2,028,583	2,983,370	954,787		*4,736,858	*315,791	1,735,503	1,419,712	
6,805,379	453,692	—	453,692		7,442,572	496,172	—	496,172	
23,623,364	1,574,891	2,983,370	1,408,479		2,705,714	180,381	1,735,503	1,915,884	
10,444,567	696,304	237,877	934,181		10,856,414	723,761	248,432	972,193	
34,067,931	2,271,195	2,745,493	474,298	474,298	8,150,700	543,380	1,487,071	943,691	943,691

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VII.—*continued.*

DEBT SERVICES.	1907-08.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	46,229,345	3,081,956	4,990,485	8,072,441	
Amounts chargeable to Railways (<i>see pp. 32 and 33</i>).	39,773,282	2,651,552	3,118,662	5,770,214	
Amounts chargeable to Irrigation (<i>see pp. 32 and 33</i>).	13,088,523	872,568	108,344	980,912	
	52,861,805	3,524,120	3,227,006	6,751,126	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*6,632,460	*442,164	1,763,479	1,321,315	
2. INTEREST on other Obligations - - -	7,492,940	499,529	—	499,529	
	860,480	57,365	1,763,479	1,820,844	
Deduct—Receipts† - - - -	11,777,460	785,164	180,593	965,757	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on pp. 9 and 11) - - -	10,916,980	727,799	1,582,886	855,087	855,087

DEBT SERVICES.	1910-11.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	48,121,945	3,208,130	5,781,552	8,989,682	
Amounts chargeable to Railways (<i>see pp. 34 and 35</i>).	43,061,629	2,870,775	3,396,910	6,267,685	
Amounts chargeable to Irrigation (<i>see pp. 34 and 35</i>).	15,045,994	1,003,066	112,344	1,115,410	
	58,107,623	3,873,841	3,509,254	7,383,095	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*9,985,678	*665,711	2,272,298	1,606,587	
2. INTEREST on other Obligations - - -	8,434,730	562,315	—	562,315	
	1,550,948	103,396	2,272,298	2,168,902	
Deduct—Receipts† - - - -	15,799,586	1,053,306	412,133	1,465,439	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 11) - - -	17,350,534	1,156,702	1,860,165	703,463	703,463

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.—*continued.*

1908-09.					1909-10.				
INDIA.				NET EXPENDI- TURE.	INDIA.				NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	
£	£	£	£		£	£	£	£	
47,745,440	3,183,029	5,286,565	8,469,594		48,498,139	3,233,209	5,519,190	8,752,399	
41,425,434	2,761,696	3,253,052	6,014,748		42,283,760	2,818,917	3,308,274	6,127,191	
13,625,073	908,338	108,989	1,017,327		14,253,680	950,246	108,465	1,058,711	
55,050,507	3,670,034	3,362,041	7,032,075		56,537,440	3,769,163	3,416,739	7,185,902	
*7,305,067	*487,005	1,924,524	1,437,519		*8,039,301	*535,954	2,102,451	1,566,497	
7,939,685	529,313	—	529,313		8,228,217	548,548	—	548,548	
634,618	42,308	1,924,524	1,966,832		188,916	12,594	2,102,451	2,115,045	
13,466,066	897,737	89,588	987,325		15,248,837	1,016,589	167,754	1,184,343	
12,821,448	855,429	1,834,936	979,507	979,507	15,059,921	1,003,995	1,934,697	930,702	930,702

1911-12.				
INDIA.				NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	
£	£	£	£	
48,893,847	3,259,590	6,022,639	9,282,229	
45,626,525	3,041,768	3,622,442	6,664,210	
15,994,080	1,066,272	116,595	1,182,867	
61,620,605	4,108,040	3,739,037	7,847,077	
*12,726,758	*848,450	2,283,602	1,435,152	
9,038,751	602,583	—	602,583	
3,688,007	245,867	2,283,602	2,037,735	
14,876,078	991,739	457,002	1,448,741	
18,564,085	1,237,606	1,826,600	588,994	588,994

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VIII.

MILITARY SERVICES.	1901-02.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 17.			
1. ARMY:		£	£	£	£
Effective Charges - - - -	161,385,945	10,759,063	2,032,260	12,791,323	
Non-Effective Charges - - -	9,327,144	621,809	2,350,799	2,972,608	
Military Operations - - - -	—	—	—	—	
TOTAL - - - - -	170,713,089	11,380,872	4,383,059	15,763,931	
Deduct,—Receipts: Effective - -	9,447,636	629,942	255,487	885,329	
Non-Effective - - - -	1,064,725	70,982	21,278	92,260	
Military Operations - - - -	—	—	—	—	
Total - - - - -	10,512,361	700,924	276,765	977,589	
TOTAL NET ARMY CHARGES - - -	160,200,728	10,680,048	4,106,294	14,786,342	14,786,342
2. MARINE - - - - -	2,315,472	154,365	339,416	493,781	
Deduct,—Receipts - - - -	494,568	32,971	—	32,971	
TOTAL NET MARINE CHARGES - -	1,820,904	121,394	339,416	460,810	460,810
3. MILITARY WORKS - - - - -	13,952,561	930,171	34,612	964,783	
Deduct,—Receipts - - - -	714,652	47,643	—	47,643	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	13,237,909	882,528	34,612	917,140	917,140
4. SPECIAL DEFENCE WORKS - - -	—	—	—	—	—
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 5 and 7) }	175,259,541	11,683,970	4,480,322	16,164,292	16,164,292

1904-05.					
1. ARMY:	Rupees.	£	£	£	£
Effective Charges - - - -	195,340,056	13,022,670	2,946,125	15,968,795	
Re-organisation - - - -	6,167,087	411,139	686,366	1,097,505	
Non-Effective Charges - - -	10,080,632	672,042	2,437,352	3,109,394	
Military Operations - - - -	—	—	—	—	
TOTAL - - - - -	211,587,775	14,105,851	6,069,843	20,175,694	
Deduct,—Receipts: Effective - -	7,755,858	517,057	327,327	844,384	
Re-organisation - - - -	95	6	—	6	
Non-Effective - - - -	1,346,318	89,755	26,786	116,541	
Total - - - - -	9,102,271	606,818	354,113	960,931	
TOTAL NET ARMY CHARGES - - -	202,485,504	13,499,033	5,715,730	19,214,763	19,214,763
2. MARINE - - - - -	4,520,689	301,379	319,410	620,789	
Deduct,—Receipts - - - -	2,996,859	199,791	4,000	203,791	
TOTAL NET MARINE CHARGES - -	1,523,830	101,588	315,410	416,998	416,998
3. MILITARY WORKS: - - - - -					
Ordinary Charges - - - -	13,946,562	929,771	49,641	979,412	
Re-organisation - - - -	32,810	2,187	—	2,187	
Deduct,—Receipts - - - -	681,931	45,462	—	45,462	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	13,297,441	886,496	49,641	936,137	936,137
4. SPECIAL DEFENCE WORKS - - -	538,613	35,908	92,387	128,295	128,295
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 7 and 9) }	217,845,388	14,523,025	6,173,168	20,696,193	20,696,193

APPENDIX VIII.

1902-03.					1903-04.				
INDIA.				NET EXPENDI- TURE.	INDIA:				NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.	ENGLAND. Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 17.	ENGLAND. Sterling.	TOTAL.	
	£	£	£			£	£	£	
170,999,003	11,399,934	2,926,858	14,326,792		182,714,858	12,180,990	2,618,780	14,799,770	
9,837,015	655,801	2,363,799	3,019,600		10,092,048	672,803	2,392,635	3,065,438	
—	—	—	—		—	—	—	—	
180,836,018	12,055,735	5,290,657	17,346,392		192,806,906	12,853,793	5,011,415	17,865,208	
9,817,817	654,523	333,733	988,256		8,181,045	545,403	402,632	948,035	
1,162,034	77,469	59,265	136,734		1,404,589	93,639	47,754	141,393	
—	—	—	—	16,221,402	—	—	—	—	16,775,780
10,979,881	731,992	392,998	1,124,990		9,585,634	639,042	450,386	1,089,428	
169,856,137	11,323,743	4,897,659	16,221,402		183,221,272	12,214,751	4,561,029	16,775,780	
2,017,381	134,492	274,730	409,222	354,843	4,556,901	303,794	309,957	613,751	348,418
815,681	54,379	—	54,379		3,664,993	244,333	21,000	265,333	
—	—	—	—		—	—	—	—	
1,201,700	80,113	274,730	354,843	1,058,368	891,908	59,461	288,957	348,418	989,571
15,510,922	1,034,062	62,607	1,096,669		14,725,195	981,680	52,974	1,034,654	
574,515	38,301	—	38,301		676,244	45,083	—	45,083	
14,936,407	995,761	62,607	1,058,368	—	14,048,951	936,597	52,974	989,571	27,054
—	—	—	—		325,395	21,693	5,361	27,054	
—	—	—	—		—	—	—	—	
185,994,244	12,399,617	5,234,996	17,634,613	17,634,613	198,487,526	13,232,502	4,908,321	18,140,823	13,149,823

1905-06.					1906-07.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
194,323,949	12,954,930	2,066,665	15,021,595		201,969,620	13,464,641	3,092,900	16,557,541	
6,881,904	458,793	715,567	1,174,360		—	—	—	—	
10,295,803	686,387	2,384,788	3,071,175		10,116,965	674,464	2,425,840	3,100,304	
—	—	—	—	18,077,434	—	—	—	—	18,440,276
211,501,656	14,100,110	5,167,020	19,267,130		212,086,585	14,139,105	5,518,740	19,657,845	
8,519,122	567,941	490,432	1,058,373		9,803,377	653,558	441,956	1,095,514	
4,417	295	—	295	407,300	1,380,251	92,017	30,038	122,055	515,210
1,407,285	93,819	37,209	131,028		11,183,628	745,575	471,994	1,217,569	
9,930,824	662,055	527,641	1,189,696		200,902,957	13,393,530	5,046,746	18,440,276	
201,570,832	13,438,055	4,639,379	18,077,434	1,045,599	4,148,935*	276,596	386,789	663,385	1,076,516
4,098,980	273,265	277,805	551,070		2,221,896	148,126	49	148,175	
1,993,297	132,886	10,884	143,770		1,927,039	128,470	386,740	515,210	
2,105,683	140,379	266,921	407,300	146,306	16,028,916	1,068,594	58,921	1,127,515	138,358
13,232,457	882,164	47,645	929,809		—	—	—	—	
2,468,117	164,542	554	165,096		764,984	50,999	—	50,999	
739,582	49,306	—	49,306	19,676,639	15,263,932	1,017,595	58,921	1,076,516	20,170,360
14,960,992	997,400	48,199	1,045,599		1,411,302	94,087	44,271	138,358	
1,128,782	75,252	71,054	146,306		—	—	—	—	
219,766,289	14,651,086	5,025,553	69,676,639	19,676,639	219,505,230	14,633,682	5,536,678	20,170,360	20,170,360

* Differs from the amount shown in Statement B., appended to the Financial Statement for 1908-09, by Rs. 15,242 on account of pensions of the Imperial Marine Department debited in that year to Provincial Revenues which are in the Financial Statement taken under the head "29 Superannuation Allowances and Pensions."

APPENDIX VIII.—continued.

MILITARY SERVICES.		1907-08.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
			£	£	£	£
1. ARMY :						
Effective Charges	- - - -	199,788,207	13,319,214	2,218,290	15,537,504	
Re-organisation	- - - -					
Non-Effective Charges	- - - -	9,891,248	659,416	2,450,613	3,110,029	
Military Operations	- - - -					
TOTAL	- - - -	209,679,455	13,978,630	4,668,903	18,647,533	
Deduct,—Receipts: Effective	- - - -	7,983,278	532,219	376,330	908,549	
Re-organisation	- - - -					
Non-Effective	- - - -	1,265,146	84,343	29,587	113,930	
Total	- - - -	9,248,424	616,562	405,917	1,022,479	
TOTAL NET ARMY CHARGES	- - - -	200,431,031	13,362,068	4,262,986	17,625,054	17,625,054
2. MARINE	- - - -	3,596,072	239,738	245,286	485,024	
Deduct,—Receipts	- - - -	1,315,296	87,686	—	87,686	
TOTAL NET MARINE CHARGES	- - - -	2,280,776	152,052	245,286	397,338	397,338
3. MILITARY WORKS :						
Ordinary Charges	- - - -	16,444,534	1,096,303	70,640	1,166,943	
Re-organisation	- - - -					
Deduct,—Receipts	- - - -	859,015	57,268	—	57,268	
TOTAL NET CHARGES FOR MILITARY WORKS	- - - -	15,585,519	1,039,035	70,640	1,109,675	1,109,675
4. SPECIAL DEFENCE WORKS	- - - -	1,431,376	95,425	20,862	116,287	116,287
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 9 and 11)	- - - -	219,728,702	14,648,580	4,599,774	19,248,354	19,248,354

		1910-11.					
		Rupees.	£	£	£		£
1. ARMY :							
Effective Charges	- - - -	204,148,426	13,609,895	2,336,228	15,946,123		
Re-organisation	- - - -						
Non-Effective Charges	- - - -	10,514,653	700,977	2,484,680	3,185,657		
Military Operations	- - - -						
TOTAL	- - - -	214,663,079	14,310,872	4,820,908	19,131,780		
Deduct,—Receipts: Effective	- - - -	8,407,438	560,496	387,658	948,154		
Re-organisation	- - - -						
Non-Effective	- - - -	1,187,317	79,154	31,341	110,495		
Total	- - - -	9,594,755	639,650	418,999	1,058,649		
TOTAL NET ARMY CHARGES	- - - -	205,068,324	13,671,222	4,401,909	18,073,131	18,073,131	
2. MARINE	- - - -	3,564,182	237,612	208,255	445,867		
Deduct,—Receipts	- - - -	1,376,810	91,787	—	91,787		
TOTAL NET MARINE CHARGES	- - - -	2,187,372	145,825	208,255	354,080	354,080	
3. MILITARY WORKS :							
Ordinary Charges	- - - -	13,075,454	871,697	28,740	900,437		
Re-organisation	- - - -						
Deduct,—Receipts	- - - -	1,058,888	70,593	—	70,593		
TOTAL NET CHARGES FOR MILITARY WORKS	- - - -	12,016,566	801,104	28,740	829,844	829,844	
4. SPECIAL DEFENCE WORKS	- - - -	38,785	2,586	5,401	7,987	7,987	
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 11)	- - - -	219,311,047	14,620,737	4,644,305	19,265,042	19,265,042	

APPENDIX VIII.—continued.

1908-09.					1909-10.				
INDIA.		ENGLAND Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
204,686,485	13,645,766	2,385,336	16,031,102		203,133,282	13,542,219	2,211,982	15,754,201	
10,151,545	676,770	2,469,394	3,146,164		10,258,085	683,872	2,463,108	3,146,980	
214,838,030	14,322,536	4,854,730	19,177,266		213,391,367	14,226,091	4,675,090	18,901,181	
6,756,868	450,458	314,282	764,740		7,358,192	490,546	385,011	875,557	
1,049,702	69,980	28,219	98,199		1,117,662	74,511	27,660	102,171	
7,806,570	520,438	342,501	862,939		8,475,854	565,057	412,671	977,728	
207,031,460	13,802,098	4,512,229	18,314,327	18,314,327	204,915,513	13,661,034	4,262,419	17,923,453	17,923,453
3,668,571	244,571	232,386	476,957		3,779,010	251,934	209,223	461,157	
1,881,727	125,448	—	125,448		1,251,892	83,460	—	83,460	
1,786,844	119,123	232,386	351,509	351,509	2,527,118	168,474	209,223	377,697	377,697
13,894,414	926,295	41,067	967,362		12,357,178	823,812	34,530	858,342	
888,805	59,254	—	59,254		1,136,600	75,773	—	75,773	
13,005,609	867,041	41,067	908,108	908,108	11,220,578	748,039	34,530	782,569	782,569
255,230	17,015	12,029	29,044	29,044	82,934	5,529	23,075	28,604	28,604
222,079,143	14,805,277	4,797,711	19,602,988	19,602,988	218,746,143	14,583,076	4,529,247	19,112,323	19,112,323

1911-12.				
Rupees.	£	£	£	£
208,403,972	13,893,598	2,439,364	16,332,962	
10,485,675	699,045	2,504,539	3,203,584	
218,889,647	14,592,643	4,943,903	19,536,546	
9,245,431	616,362	444,668	1,061,030	
1,245,992	83,066	35,270	118,336	
10,491,423	699,428	479,938	1,179,366	
208,398,224	13,893,215	4,463,965	18,357,180	18,357,180
3,761,939	250,796	199,932	450,728	
1,273,487	84,900	—	84,900	
2,488,452	165,896	199,932	365,828	365,828
13,086,104	872,407	37,250	909,657	
1,181,866	78,791	—	78,791	
11,904,238	793,616	37,250	830,866	830,866
40,570	2,705	2,001	4,706	4,706
222,831,484	14,855,432	4,703,148	19,558,580	19,558,580

APPENDIX IX.

COLLECTION OF REVENUE.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Land Revenue - - - - -	42,462,286	2,830,819	670	2,831,489	
Forest - - - - -	10,520,701	701,380	4,201	705,581	
Salt - - - - -	5,141,683	342,779	851	343,630	
Stamps - - - - -	1,143,750	76,250	29,567	105,817	
Excise - - - - -	2,491,879	166,125	30	166,155	
Provincial Rates - - - - -	106,350	7,090	—	7,090	
Customs - - - - -	2,419,723	161,315	160	161,475	
Assessed Taxes - - - - -	357,348	23,823	—	23,823	
Registration - - - - -	2,576,045	171,736	—	171,736	
TOTAL (shown on pages 5 and 7) - - -	67,219,765	4,481,317	35,479	4,516,796	4,516,796

COLLECTION OF REVENUE.	1904-05.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Land Revenue - - - - -	47,604,109	3,173,608	875	3,174,483	
Forest - - - - -	12,967,856	864,524	4,614	869,138	
Salt - - - - -	5,162,759	344,184	918	345,102	
Stamps - - - - -	1,234,918	82,328	38,763	121,091	
Excise - - - - -	3,622,103	241,473	841	242,314	
Provincial Rates - - - - -	84,256	5,617	—	5,617	
Customs - - - - -	2,683,465	178,898	348	179,246	
Assessed Taxes - - - - -	315,129	21,008	—	21,008	
Registration - - - - -	2,713,486	180,899	—	180,899	
TOTAL (shown on pages 7 and 9) - - -	76,388,081	5,092,539	46,359	5,138,898	5,138,898

APPENDIX IX.

1902-03.					1903-04.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
43,196,574	2,879,771	148	2,879,919		45,298,076	3,019,872	408	3,020,280	
11,249,331	749,955	1,828	751,783		12,166,993	811,133	2,485	813,618	
5,186,238	345,749	142	345,891		4,935,853	329,057	2,134	331,191	
1,161,149	77,410	31,898	109,308		1,202,373	80,158	42,221	122,379	
2,837,618	189,175	9	189,184		3,208,429	213,895	33	213,928	
112,557	7,504	—	7,504		90,437	6,029	—	6,029	
2,417,843	161,190	145	161,335		2,520,550	168,037	128	168,165	
360,841	24,056	—	24,056		342,204	22,814	—	22,814	
2,577,670	171,845	—	171,845		2,667,009	177,800	—	177,800	
69,099,821	4,606,655	34,170	4,640,825	4,640,825	72,431,924	4,828,795	47,409	4,876,204	4,876,204

1905-06.					1906-07.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
49,421,312	3,294,754	1,811	3,296,565		50,296,986	3,353,132	790	3,353,922	
14,258,521	950,568	4,250	954,818		14,093,152	939,543	9,323	948,866	
5,441,628	362,775	391	363,166		5,446,786	363,119	1,370	364,489	
1,295,424	86,362	41,802	128,164		1,289,498	85,966	100,300	186,266	
3,871,724	258,115	1	258,116		4,117,933	274,529	80	274,609	
93,301	6,220	—	6,220		66,279	4,419	—	4,419	
2,730,322	182,021	438	182,459		2,999,434	199,962	222	200,184	
337,766	22,518	—	22,518		357,418	23,828	—	23,828	
2,814,198	187,613	—	187,613		2,991,463	199,431	—	199,431	
80,264,196	5,350,946	48,693	5,399,639	5,399,639	81,658,949	5,443,929	112,085	5,556,014	5,556,014

APPENDIX IX.—continued.

COLLECTION OF REVENUE.	1907-08.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	52,503,025	3,500,202	1,138	3,501,340	
Forest - - - - -	14,635,975	975,732	4,608	980,340	
Salt - - - - -	5,446,039	363,069	415	363,484	
Stamps - - - - -	477,439	31,829	107,280	139,109	
Excise - - - - -	4,440,008	296,000	94	296,094	
Provincial Rates - - - - -	71,049	4,737	—	4,737	
Customs - - - - -	3,088,036	205,869	609	206,478	
Assessed Taxes - - - - -	368,650	24,577	—	24,577	
Registration - - - - -	3,204,970	213,664	—	213,664	
TOTAL (shown on pages 9 and 11) -	84,235,191	5,615,679	114,144	5,729,823	5,729,823

COLLECTION OF REVENUE.	1910-11.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	54,907,649	3,660,510	1,916	3,662,426	
Forest - - - - -	15,406,088	1,027,072	6,189	1,033,261	
Salt - - - - -	5,618,198	374,547	2,529	377,076	
Stamps - - - - -	665,419	44,361	79,459	123,820	
Excise - - - - -	6,082,944	405,530	464	405,994	
Provincial Rates - - - - -	69,363	4,624	—	4,624	
Customs - - - - -	3,583,963	238,931	635	239,566	
Assessed Taxes - - - - -	404,863	26,991	—	26,991	
Registration - - - - -	3,610,491	240,699	—	240,699	
TOTAL (shown on page 11) - -	90,348,978	6,023,265	91,192	6,114,457	6,114,457

APPENDIX IX.—continued.

1908-09.					1909-10.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
54,802,018	3,653,468	464	3,653,932		54,742,665	3,649,511	568	3,650,079	
14,827,390	988,492	5,666	994,158		15,026,339	1,001,756	4,941	1,006,697	
5,122,891	341,526	1,582	343,108		4,952,549	330,170	573	330,743	
560,564	37,371	136,667	174,038		724,460	48,297	103,492	151,789	
5,856,042	390,403	149	390,552		5,963,658	397,577	336	397,913	
65,761	4,384	—	4,384		74,175	4,945	—	4,945	
3,132,958	208,864	159	209,023		3,256,867	217,124	371	217,495	
383,524	25,568	—	25,568		391,888	26,126	—	26,126	
3,477,139	231,809	—	231,809		3,535,734	235,716	—	235,716	
88,228,285	588,885	144,687	6,026,572	6,026,572	88,668,335	5,911,222	110,281	6,021,503	6,021,503

1911-12.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
56,766,274	3,784,418	2,036	3,786,454	
17,040,290	1,136,019	6,183	1,142,202	
5,516,410	367,761	729	368,490	
663,877	44,259	89,931	134,190	
6,287,138	419,142	111	419,253	
85,418	5,695	—	5,695	
3,753,695	250,246	467	250,713	
424,173	28,278	—	28,278	
3,723,829	248,256	—	248,256	
94,261,104	6,284,074	99,457	6,383,531	6,383,531

APPENDIX X.

CIVIL DEPARTMENTS.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges	15,471,980	1,031,465	259,112	1,290,577	1,290,577
2. LAW COURTS :					
Charges	32,358,047	2,157,203	504	2,157,707	
Receipts	3,458,848	230,590	—	230,590	
	28,899,199	1,926,613	504	1,927,117	1,927,117
3. JAILS :					
Charges	11,561,299	770,753	813	771,566	
Receipts	3,757,836	250,523	—	250,523	
	7,803,463	520,230	813	521,043	521,043
4. POLICE :					
Charges	40,355,251	2,690,350	994	2,691,344	
Receipts	2,440,358	162,690	—	162,690	
	37,914,893	2,527,660	994	2,528,654	2,528,654
5. PORTS AND PILOTAGE :					
Charges	1,938,518	129,235	20	129,255	
Receipts	1,713,254	114,217	—	114,217	
	225,264	15,018	20	15,038	15,038
6. EDUCATION :					
Charges	10,668,575	711,238	2,734	713,972	
Receipts	1,634,777	108,985	—	108,985	
	9,033,798	602,253	2,734	604,987	604,987
7. ECCLESIASTICAL :					
Charges	1,684,155	112,277	499	112,776	112,776
8. MEDICAL :					
Charges	9,071,941	604,796	4,886	609,682	
Receipts	807,888	53,859	1,373	55,232	
	8,264,053	550,937	3,513	554,450	554,450
9. POLITICAL :					
Charges	10,200,530	680,036	7,028	687,064	687,064
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :					
Charges	6,683,197	445,547	31,166	476,713	
Receipts	1,304,921	86,995	434	87,429	
	5,378,276	358,552	30,732	389,284	389,284
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 5 and 7)	124,875,611	8,325,041	305,949	8,630,990	8,630,990

APPENDIX X.

1902-03.					1903-04.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
17,818,276	1,187,885	251,474	1,439,359	1,439,359	17,027,333	1,135,156	279,602	1,414,758	1,414,758
33,226,184	2,215,079	210	2,215,289	1,973,700	34,138,223	2,275,881	778	2,276,659	2,020,757
3,623,825	241,589	—	241,589		3,838,538	255,902	—	255,902	
29,602,359	1,973,490	210	1,973,700		30,299,685	2,019,979	778	2,020,757	
10,881,591	725,440	65	725,505	489,203	10,695,458	713,031	83	713,114	472,502
3,544,533	236,302	—	236,302		3,609,178	240,612	—	240,612	
7,337,058	489,138	65	489,203		7,086,280	472,419	83	472,502	
41,040,274	2,736,018	1,675	2,737,693	2,566,924	41,796,089	2,786,406	967	2,787,373	2,612,134
2,561,539	170,769	—	170,769		2,628,586	175,239	—	175,239	
38,478,735	2,565,249	1,675	2,566,924		39,167,503	2,611,167	967	2,612,134	
2,015,850	134,390	80	134,470	13,804	2,149,370	143,291	48	143,339	15,469
1,809,999	120,666	—	120,666		1,918,053	127,870	—	127,870	
205,851	13,724	80	13,804		231,317	15,421	48	15,469	
12,492,718	832,848	1,882	834,730	721,564	13,120,884	874,725	3,708	878,433	762,283
1,697,477	113,166	—	113,166		1,742,245	116,150	—	116,150	
10,795,241	719,682	1,882	721,564		11,378,639	758,575	3,708	762,283	
1,655,652	110,377	646	111,023	111,023	1,692,069	112,805	936	113,741	113,741
10,607,263	707,151	8,414	715,565	658,155	10,111,916	674,127	5,887	680,014	619,616
839,463	55,964	1,446	57,410		885,709	59,047	1,351	60,398	
9,767,800	651,187	6,968	658,155		9,226,207	615,080	4,536	619,616	
12,183,119	812,207	7,249	819,456	819,456	10,462,019	697,468	5,092	702,560	702,560
6,663,647	444,243	33,457	477,700	385,551	7,261,900	484,127	34,524	518,651	416,029
1,374,272	91,618	531	92,149		1,528,450	101,897	725	102,622	
5,289,375	352,625	32,926	385,551		5,733,450	382,230	33,799	416,029	
133,133,466	8,875,564	303,175	9,178,739	9,178,739	132,304,502	8,820,300	329,549	9,149,849	9,149,849

APPENDIX X.—continued.

CIVIL DEPARTMENTS.	1904-05.				NET EXPENDI- TURE.
	INDIA.		ENGLAND. Sterling.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.			
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges - - - - -	16,854,438	1,123,629	272,236	1,395,865	1,395,865
2. LAW COURTS :					
Charges - - - - -	35,066,466	2,337,764	480	2,338,244	
Receipts - - - - -	3,779,068	251,938	—	251,938	
	31,287,398	2,085,826	480	2,086,306	2,086,306
3. JAILS :					
Charges - - - - -	10,597,957	706,530	19	706,549	
Receipts - - - - -	3,681,072	245,405	—	245,405	
	6,916,885	461,125	19	461,144	461,144
4. POLICE :					
Charges - - - - -	42,904,677	2,860,312	622	2,860,934	
Receipts - - - - -	2,609,875	173,992	—	173,992	
	40,294,802	2,686,320	622	2,686,942	2,686,942
5. PORTS AND PILOTAGE :					
Charges - - - - -	3,046,546	203,103	238	203,341	
Receipts - - - - -	2,132,454	142,163	—	142,163	
	914,092	60,940	238	61,178	61,178
6. EDUCATION :					
Charges - - - - -	14,728,654	981,910	5,064	986,974	
Receipts - - - - -	1,842,278	122,818	—	122,818	
	12,886,376	859,092	5,064	864,156	864,156
7. ECCLESIASTICAL :					
Charges - - - - -	1,809,727	120,649	390	121,039	121,039
8. MEDICAL :					
Charges - - - - -	10,524,023	701,601	6,196	707,797	
Receipts - - - - -	847,136	56,476	1,105	57,581	
	9,676,887	645,125	5,091	650,216	650,216
9. POLITICAL :					
Charges - - - - -	11,793,498	786,233	4,094	790,327	790,327
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges - - - - -	7,000,306	466,688	34,891	501,579	
Receipts - - - - -	1,289,865	85,991	617	86,608	
	5,710,441	380,697	34,274	414,971	414,971
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 7 and 9)	138,144,544	9,209,636	322,508	9,532,144	9,532,144

APPENDIX X.—continued.

1905-06.					1906-07.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
18,308,239	1,220,549	290,342	1,510,891	1,510,891	18,672,411	1,244,827	280,008	1,524,835	1,524,835
36,143,989	2,409,599	150	2,409,749	2,134,211	38,100,453	2,540,030	466	2,540,496	2,269,073
4,133,068	275,538	—	275,538		4,071,344	271,423	—	271,423	
32,010,921	2,134,061	150	2,134,211		34,029,109	2,268,607	466	2,269,073	
11,900,946	793,397	2	793,399	540,170	12,645,210	843,014	90	843,104	591,386
3,798,432	253,229	—	253,229		3,775,780	251,718	—	251,718	
8,102,514	540,168	2	540,170		8,869,430	591,296	90	591,386	
45,909,698	3,060,647	1,109	3,061,756	2,891,884	52,995,067	3,533,005	1,700	3,534,705	3,384,395
2,548,080	169,872	—	169,872		2,254,653	150,310	—	150,310	
43,361,618	2,890,775	1,109	2,891,884		50,740,414	3,382,695	1,700	3,384,395	
2,365,841	157,723	48	157,771	12,275	2,414,142	160,943	67	161,010	17,048
2,182,435	145,496	—	145,496		2,159,429	143,962	—	143,962	
183,406	12,227	48	12,275		254,713	16,981	67	17,048	
18,273,075	1,218,205	5,646	1,223,851	1,087,415	20,136,373	1,342,425	6,157	1,348,582	1,207,594
2,046,549	136,436	—	136,436		2,114,820	140,988	—	140,988	
16,226,526	1,081,769	5,646	1,087,415		18,021,553	1,201,437	6,157	1,207,594	
1,816,331	121,089	282	121,371	121,371	1,882,920	125,528	378	125,906	125,906
11,272,681	751,512	10,865	762,377	693,061	12,057,009	803,801	12,587	816,388	760,742
1,022,406	68,160	1,156	69,316		820,086	54,673	973	55,646	
10,250,275	683,352	9,709	693,061		11,236,923	749,128	11,614	760,742	
14,068,500	937,900	5,534	943,434	943,434	15,843,710	1,056,247	3,786	1,060,033	1,060,033
8,669,751	577,983	45,121	623,104	538,781	9,544,088	636,272	55,027	691,299	604,517
1,259,565	83,971	352	84,323		1,292,212	86,148	634	86,782	
7,410,186	494,012	44,769	538,781		8,251,876	550,124	54,393	604,517	
151,738,516	10,115,902	357,591	10,473,493	10,473,493	167,803,059	11,186,870	358,659	11,545,529	11,545,529

APPENDIX X.—continued.

CIVIL DEPARTMENTS.	1907-08.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges - - - - -	19,311,376	1,287,425	334,718	1,622,143	1,622,143
2. LAW COURTS :					
Charges - - - - -	38,884,521	2,592,302	150	2,592,452	
Receipts - - - - -	3,961,297	264,087	—	264,087	
	34,923,224	2,328,215	150	2,328,365	2,328,365
3. JAILS :					
Charges - - - - -	12,824,239	854,949	1,817	856,766	
Receipts - - - - -	3,816,046	254,403	—	254,403	
	9,008,193	600,546	1,817	602,363	602,363
4. POLICE :					
Charges - - - - -	57,162,909	3,810,861	2,493	3,813,354	
Receipts - - - - -	2,304,761	153,651	—	153,651	
	54,858,148	3,657,210	2,493	3,659,703	3,659,703
5. PORTS AND PILOTAGE :					
Charges - - - - -	2,618,672	174,578	221	174,799	
Receipts - - - - -	2,083,054	138,870	—	138,870	
	535,618	35,708	221	35,929	35,929
6. EDUCATION :					
Charges - - - - -	22,218,348	1,481,223	7,869	1,489,092	
Receipts - - - - -	2,179,267	145,285	—	145,285	
	20,039,081	1,335,938	7,869	1,343,807	1,343,807
7. ECCLESIASTICAL :					
Charges - - - - -	1,848,599	123,240	306	123,546	123,546
8. MEDICAL :					
Charges - - - - -	12,738,274	849,218	7,385	856,603	
Receipts - - - - -	773,443	51,562	907	52,469	
	11,964,831	797,656	6,478	804,134	804,134
9. POLITICAL :					
Charges - - - - -	11,851,636	790,109	6,046	796,155	796,155
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges - - - - -	10,520,907	701,394	71,264	772,658	
Receipts - - - - -	1,330,010	88,667	487	89,154	
	9,190,897	612,727	70,777	683,504	683,504
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 9 and 11) - - }	173,531,603	11,568,774	430,875	11,999,649	11,999,649

APPENDIX X.—continued.

1908-09.					1909-10.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
20,120,985	£ 1,341,399	£ 353,434	£ 1,694,833	£ 1,694,833	19,943,149	£ 1,329,543	£ 326,236	£ 1,655,779	£ 1,655,779
41,296,481	2,753,098	488	2,753,586	2,473,469	41,347,382	2,756,492	257	2,756,749	2,463,410
4,201,755	280,117	—	280,117		4,400,079	293,339	—	293,339	
37,094,726	2,472,981	488	2,473,469		36,947,303	2,463,153	257	2,463,410	
13,994,937	932,996	—	932,996	686,763	12,796,262	853,084	—	853,084	622,929
3,693,502	246,233	—	246,233		3,452,324	230,155	—	230,155	
10,301,435	686,763	—	686,763		9,343,938	622,929	—	622,929	
62,915,852	4,194,390	1,832	4,196,322	4,038,099	63,300,046	4,220,003	2,303	4,222,306	4,073,356
2,371,844	158,123	—	158,123		2,234,250	148,950	—	148,950	
60,544,008	4,036,267	1,832	4,038,099		61,065,796	4,071,053	2,303	4,073,356	
3,778,294	251,886	212	252,098	112,110	2,620,902	174,727	52	174,779	34,696
2,099,818	139,988	—	139,988		2,101,249	140,083	—	140,083	
1,678,476	111,898	212	112,110		519,653	34,644	52	34,696	
25,101,363	1,673,424	8,911	1,682,335	1,523,905	25,417,629	1,694,510	10,363	1,704,873	1,538,997
2,376,453	158,430	—	158,430		2,488,135	165,876	—	165,876	
22,724,910	1,514,994	8,911	1,523,905		22,929,494	1,528,634	10,363	1,538,997	
1,790,147	119,343	739	120,082	120,082	1,853,312	123,554	489	124,043	124,043
15,107,243	1,007,150	10,562	1,017,712	961,163	14,369,495	957,967	9,866	967,833	909,598
833,091	55,539	1,010	56,549		861,108	57,407	828	58,235	
14,274,152	951,611	9,552	961,163		13,508,387	900,560	9,038	909,598	
14,987,659	999,177	8,335	1,007,512	1,007,512	13,030,159	868,677	6,450	875,127	875,127
11,618,394	774,560	56,744	831,304	724,768	12,302,880	820,192	31,204	851,396	741,958
1,580,654	105,377	1,159	106,536		1,615,393	107,693	1,745	109,438	
10,037,740	669,183	55,585	724,768		10,687,487	712,499	29,459	741,958	
193,554,238	12,903,616	439,088	13,342,704	13,342,704	189,828,678	12,655,246	384,647	13,039,893	13,039,893

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.	1910-11.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .	Sterling.		
1. GENERAL ADMINISTRATION:		£	£	£	£
Charges - - - - -	21,114,758	1,407,651	348,609	1,756,260	1,756,260
2. LAW COURTS:					
Charges - - - - -	42,984,867	2,865,658	1,372	2,867,030	
Receipts - - - - -	4,659,947	310,663	—	310,663	
	38,324,920	2,554,995	1,372	2,556,367	2,556,367
3. JAILS:					
Charges - - - - -	12,768,256	851,217	—	851,217	
Receipts - - - - -	3,566,867	237,791	—	237,791	
	9,201,389	613,426	—	613,426	613,426
4. POLICE:					
Charges - - - - -	65,242,316	4,349,488	2,124	4,351,612	
Receipts - - - - -	2,330,592	155,373	—	155,373	
	62,911,724	4,194,115	2,124	4,196,239	4,196,239
5. PORTS AND PILOTAGE:					
Charges - - - - -	2,667,514	177,834	56	177,890	
Receipts - - - - -	2,197,963	146,531	—	146,531	
	469,551	31,303	56	31,359	31,359
6. EDUCATION:					
Charges - - - - -	27,530,953	1,835,397	10,846	1,846,243	
Receipts - - - - -	2,754,546	183,636	—	183,636	
	24,776,407	1,651,761	10,846	1,662,607	1,662,607
7. ECCLESIASTICAL:					
Charges - - - - -	1,865,160	124,344	334	124,678	124,678
8. MEDICAL:					
Charges - - - - -	14,569,743	971,316	11,606	982,922	
Receipts - - - - -	943,366	62,891	806	63,697	
	13,626,377	908,425	10,800	919,225	919,225
9. POLITICAL:					
Charges - - - - -	16,356,807	1,090,454	5,016	1,095,470	1,095,470
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS:					
Charges - - - - -	12,818,405	854,560	23,485	878,045	
Receipts - - - - -	1,682,573	112,172	1,260	113,432	
	11,135,832	742,388	22,225	764,613	764,613
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 11)	199,782,925	13,318,862	401,382	13,720,244	13,720,244

APPENDIX X.—*continued.*

1911-12.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
	£	£	£	£
32,757,573	2,183,838	442,403	2,626,241	2,626,241
44,682,901	2,978,860	3,136	2,981,996	
4,854,890	323,660	—	323,660	
39,828,011	2,655,200	3,136	2,658,336	2,658,336
12,640,986	842,732	—	842,732	
3,800,315	253,354	—	253,354	
8,840,671	589,378	—	589,378	589,378
69,019,587	4,601,306	1,671	4,602,977	
1,841,065	122,738	—	122,738	
67,178,522	4,478,568	1,671	4,480,239	4,480,239
2,724,663	181,644	46	181,690	
2,276,052	151,737	—	151,737	
448,611	29,907	46	29,953	29,953
30,159,911	2,010,661	10,528	2,021,189	
3,084,153	205,610	—	205,610	
27,075,758	1,805,051	10,528	1,815,579	1,815,579
1,862,747	124,183	305	124,488	124,488
17,158,275	1,143,885	11,605	1,155,490	
989,826	65,988	859	66,847	
16,168,449	1,077,897	10,746	1,088,643	1,088,643
14,375,836	958,389	9,769	968,158	968,158
14,061,208	937,414	93,791	961,205	
1,697,809	113,187	998	114,185	
12,363,399	824,227	22,793	847,020	847,020
220,899,577	14,726,638	501,397	15,228,035	15,228,035

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1901-02.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupces.	Equivalent at Rs. 15 = 1l.			
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - - -	3,804,743	253,649	10,722	264,371	264,371
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	11,492	766	246,986	247,752	247,752
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	11,510,668	767,378	1,956,441	2,723,819	2,530,773
Receipts - - - - -	1,669,437	111,296	81,750	193,046	
	9,841,231	656,082	1,874,691	2,530,773	
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,550,992	436,733	97,139	533,872	470,806
Receipts - - - - -	945,996	63,066	—	63,066	
	5,604,996	373,667	97,139	470,806	
5. MISCELLANEOUS:					
Charges - - - - -	5,762,909	384,194	20,184	404,378	93,325
Receipts - - - - -	4,486,247	299,084	11,969	311,053	
	1,276,662	85,110	8,215	93,325	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 5 and 7) - }	20,539,124	1,369,274	2,237,753	3,607,027	3,607,027

	1904-05.				
	Rupces.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,565,635	237,709	10,672	248,381	248,381
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	778	52	211,338	211,390	211,390
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	13,168,968	877,931	1,999,664	2,877,595	2,685,710
Receipts - - - - -	1,782,554	118,837	73,048	191,885	
	11,386,414	759,094	1,926,616	2,685,710	
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,908,459	460,564	102,802	563,366	491,584
Receipts - - - - -	1,076,732	71,782	—	71,782	
	5,831,727	388,782	102,802	491,584	
5. MISCELLANEOUS:					
Charges - - - - -	5,922,600	394,840	65,986	460,826	188,299
Receipts - - - - -	4,049,142	269,943	2,584	272,527	
	1,873,458	124,897	63,402	188,299	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 7 and 9) - }	22,658,012	1,510,534	2,314,830	3,825,364	3,825,364

APPENDIX XI.

1902-03.					1903-04.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1/.				Rupees.	Equivalent at Rs. 15 = 1/.			
	£	£	£	£		£	£	£	£
3,870,229	258,015	12,590	270,605	270,605	3,699,387	246,626	10,843	257,469	257,469
5,480	365	237,600	237,965	237,965	4,271	285	229,740	230,025	230,025
11,949,625 1,758,683	796,641 117,245	1,986,284 82,577	2,782,925 199,822	2,583,103	12,471,083 1,790,727	831,405 119,381	1,991,460 78,254	2,822,865 197,635	2,625,230
10,190,942	679,396	1,903,707	2,583,103		10,680,356	712,024	1,913,206	2,625,230	
6,883,206 898,280	458,880 59,886	102,348 —	561,228 59,886		6,743,520 1,073,575	449,568 71,572	89,866 —	539,434 71,572	
5,984,926	398,994	102,348	501,342	501,342	5,669,945	377,996	89,866	467,862	467,862
10,919,219 4,027,869	727,949 268,525	25,458 6,954	753,407 275,479	477,928	8,629,772 4,195,251	575,319 279,683	15,757 13,025	591,076 292,708	298,368
6,891,350	459,424	18,504	477,928		4,434,521	295,636	2,732	298,368	
26,942,927	1,796,194	2,274,749	4,070,943	4,070,943	24,488,480	1,632,567	2,246,387	3,878,954	3,878,954

1905-06.					1906-07.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
3,533,235	235,549	11,117	246,666	246,666	3,377,795	225,187	10,460	235,647	235,647
3,196	213	226,859	227,072	227,072	4,686	312	243,015	243,327	243,327
13,665,907 1,882,919	911,060 125,528	1,999,157 70,893	2,910,217 196,421	2,713,796	*14,126,901 1,882,096	941,793 125,473	2,004,949 66,414	2,946,742 191,887	2,754,855
11,782,988	785,532	1,928,264	2,713,796		12,244,805	816,320	1,938,535	2,754,855	
6,851,426 1,105,728	456,762 73,715	89,771 —	546,533 73,715		7,930,088 1,181,176	528,673 78,745	115,320 —	643,993 78,745	
5,745,698	383,047	89,771	472,818	472,818	6,748,912	449,928	115,320	565,248	565,248
7,433,605 4,169,472	495,574 277,965	21,846 56,522	517,420 334,487	182,933	6,256,856 6,868,230	417,123 457,882	19,400 21,065	436,523 478,947	42,424
3,264,133	217,609	34,676	182,933		611,374	40,759	1,665	42,424	
24,329,250	1,621,950	2,221,335	3,843,285	3,843,285	21,764,824	1,450,988	2,305,665	3,756,653	3,756,653

* Differs by Rs. 15,242 from the amount shown in Statement B., appended to the Financial Statement for 1908-09, vide footnote to page 46.

APPENDIX XI.—continued.

MISCELLANEOUS CIVIL CHARGES.	1907-08.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - -	3,381,861	225,457	23,487	248,944	248,944
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - -	2,334	156	329,359	329,515	329,515
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges - - - -	14,752,319	983,488	2,025,973	3,009,461	2,787,825
Receipts - - - -	2,296,658	153,110	68,526	221,636	
	12,455,661	830,378	1,957,447	2,787,825	
4. STATIONERY AND PRINTING:					
Charges - - - -	8,962,034	597,469	138,115	735,584	644,112
Receipts - - - -	1,372,089	91,472	—	91,472	
	7,589,945	505,997	138,115	644,112	
5. MISCELLANEOUS:					
Charges - - - -	6,215,472	414,365	35,210	449,575	145,563
Receipts - - - -	4,428,846	295,257	8,755	304,012	
	1,786,626	119,108	26,455	145,563	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 9 and 11) - }	25,216,427	1,681,096	2,474,863	4,155,959	4,155,959

	1910-11.				
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - -	3,377,212	225,148	10,858	236,006	236,006
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - -	6,273	418	394,893	395,311	395,311
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges - - - -	16,460,115	1,097,341	2,048,548	3,145,889	2,950,400
Receipts - - - -	1,992,012	132,801	62,688	195,489	
	14,468,103	964,540	1,985,860	2,950,400	
4. STATIONERY AND PRINTING:					
Charges - - - -	8,876,621	591,775	122,394	714,169	616,513
Receipts - - - -	1,464,842	97,656	—	97,656	
	7,411,779	494,119	122,394	616,513	
5. MISCELLANEOUS:					
Charges - - - -	4,320,333	288,022	31,370	319,392	4,730
Receipts - - - -	4,275,131	285,009	29,653	314,662	
	45,202	3,013	1,717	4,730	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 11) - }	25,308,569	1,687,238	2,515,722	4,202,960	4,202,960

APPENDIX XI.—continued.

1908-09.					1909-10.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£	£	£	£		£	£	£	£
3,475,049	231,670	11,085	242,755	242,755	3,297,544	219,836	13,750	233,586	233,586
2,114	141	366,639	366,780	366,780	3,630	242	397,574	397,816	397,816
15,151,835 1,878,976	1,010,122 125,265	2,048,112 69,746	3,058,234 195,011	2,863,223	15,818,078 1,896,803	1,054,538 126,453	2,039,502 65,633	3,094,040 192,086	2,901,954
13,272,859	884,857	1,978,366	2,863,223		13,921,275	928,085	1,973,869	2,901,954	
9,862,586 1,433,520	657,506 95,568	129,222 —	786,728 95,568	691,160	9,113,630 1,429,853	607,576 95,324	117,147 —	724,723 95,324	629,399
8,429,066	561,938	129,222	691,160		7,683,777	512,252	117,147	629,399	
5,770,772 3,791,104	384,718 252,740	36,361 32,386	421,079 285,126	135,953	4,599,769 5,391,484	306,651 359,432	50,878 14,565	357,529 373,997	16,468
1,979,668	131,978	3,975	135,953		791,715	52,781	36,313	16,468	
27,158,756	1,810,584	2,489,287	4,299,871	4,299,871	24,114,511	1,607,634	2,538,653	4,146,287	4,146,287

1911-12.				
Rupees.	£	£	£	£
3,239,416	215,961	11,100	227,061	227,061
19,597	1,307	424,435	425,742	425,742
17,203,865 2,021,266	1,146,924 134,751	2,040,496 66,719	3,187,420 201,470	2,985,950
15,182,599	1,012,173	1,973,777	2,985,950	
8,471,823 1,453,362	564,788 96,891	104,903 —	669,691 96,891	572,800
7,018,461	467,897	104,903	572,800	
5,309,941 5,584,562	353,996 372,304	34,913 36,714	388,909 409,018	20,109
274,621	18,308	1,801	20,109	
25,185,452	1,679,030	2,512,414	4,191,444	4,191,444

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES).	1901-02.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
CIVIL WORKS :		£	£	£	£
Charges - - - - -	37,807,906	2,520,527	105,176	2,625,703	
Receipts - - - - -	2,853,795	190,254	28,649	218,903	
Net charge - - - - -	34,954,111	2,330,273	76,527	2,406,800	2,406,800
CONSTRUCTION OF RAILWAYS :					
Charge - - - - -	—	—	—	—	
Receipt - - - - -	1,239,748	82,650	—	82,650	82,650
TOTAL NET CHARGE (shown on pages 5 and 7)	33,714,363	2,247,623	76,527	2,324,150	2,324,150

CIVIL WORKS :	1904-05.				
	Rupees.	£	£	£	£
Charges - - - - -	51,703,603	3,446,907	73,882	3,520,789	
Receipts - - - - -	3,423,781	228,252	26,229	254,481	
Net Charge - - - - -	48,279,822	3,218,655	47,653	3,266,308	3,266,308
CONSTRUCTION OF RAILWAYS :					
Charge - - - - -	437	29	—	29	29
Receipt - - - - -	—	—	—	—	
TOTAL NET CHARGE (shown on pages 7 and 9)	48,280,259	3,218,684	47,653	3,266,337	3,266,337

CIVIL WORKS :	1907-08.				
	Rupees.	£	£	£	£
Charges - - - - -	69,254,809	4,616,988	68,102	4,685,090	
Receipts - - - - -	3,711,855	247,457	1,609	249,066	
Net Charge - - - - -	65,542,954	4,369,531	66,493	4,436,024	4,436,024
CONSTRUCTION OF RAILWAYS :—CHARGE	8,286	553	—	553	553
TOTAL NET CHARGE (shown on pages 9 and 11)	65,551,240	4,370,084	66,493	4,436,577	4,436,577

CIVIL WORKS :	1910-11.				
	Rupees.	£	£	£	£
Charges - - - - -	66,843,041	4,456,203	80,464	4,536,667	
Receipts - - - - -	4,107,499	273,833	20,000	293,833	
Net Charge - - - - -	62,735,542	4,182,370	60,464	4,242,834	4,242,834
CONSTRUCTION OF RAILWAYS :—CHARGE	11,928	795	—	795	795
TOTAL NET CHARGE (shown on page 11)	62,747,470	4,183,165	60,464	4,243,629	4,243,629

APPENDIX XII.

1902-03.					1903-04.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.	Sterling.			Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
44,197,563 2,812,963	£ 2,946,504 187,531	£ 107,562 28,679	£ 3,054,066 216,210	£	50,278,979 3,943,799	£ 3,351,932 262,920	£ 92,026 26,171	£ 3,443,958 289,091	£
41,384,600	2,758,973	78,883	2,837,856	2,837,856	46,335,180	3,089,012	65,855	3,154,867	3,154,867
—	—	—	—	—	2,860	191	—	191	191
834	56	—	56	56	—	—	—	—	—
41,383,766	2,758,917	78,883	2,837,800	2,837,800	46,338,040	3,089,203	65,855	3,155,058	3,155,058

1905-06.					1906-07.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
61,853,111 3,527,491	4,123,541 235,166	75,023 19,338	4,198,564 254,504	£	64,348,478 3,965,811	4,289,899 264,387	68,758 23,476	4,358,657 287,863	£
58,325,620	3,888,375	55,685	3,944,060	3,944,060	60,382,667	4,025,512	45,282	4,070,794	4,070,794
1,014	67	—	67	67	13,432	895	—	895	895
—	—	—	—	—	—	—	—	—	—
58,326,634	3,888,442	55,685	3,944,127	3,944,127	60,396,099	4,026,407	45,282	4,071,689	4,071,689

1908-09.					1909-10.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
66,237,324 4,319,072	4,415,822 287,938	80,105 —	4,495,927 287,938	£	60,860,378 4,031,787	4,057,358 268,786	78,548 —	4,135,906 268,786	£
61,918,252	4,127,884	80,105	4,207,989	4,207,989	56,828,591	3,788,572	78,548	3,867,120	3,867,120
6,235	415	—	415	415	18,671	1,245	—	1,245	1,245
61,924,487	4,128,299	80,105	4,208,404	4,208,404	56,847,262	3,789,817	78,548	3,868,365	3,868,365

1911-12.									
Rupees.	£	£	£	£					
80,526,297 4,903,867	5,368,419 326,924	84,793 —	5,453,212 326,924	£					
75,622,430	5,041,495	84,793	5,126,288	5,126,288					
12,535	836	—	836	836					
75,634,965	5,042,331	84,793	5,127,124	5,127,124					

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1901-02.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF	7,929,173	528,612	118	528,730	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS .	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	987,516	65,835	4,858	70,693	
4. REDUCTION OR AVOIDANCE OF DEBT .	4,269,574	284,638	—	284,638	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 5 and 7) }	13,186,263	879,085	4,976	884,061	884,061
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	—	—	—	—	
BENGAL-NAGPUR RAILWAY	3,194,501	212,967	328,455	115,488	
TOTAL IN RAILWAY REVENUE ACCOUNT }	3,194,501	212,967	328,455	115,488	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE }	9,991,762	666,118	333,431	999,549	

FAMINE RELIEF AND INSURANCE.	1904-05.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF	31,309	2,087	—	2,087	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS .	1,456,817	97,121	18,691	115,812	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	3,225,200	215,013	—	215,013	
4. REDUCTION OR AVOIDANCE OF DEBT .	10,006,451	667,097	—	667,097	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 7 and 9) }	14,719,777	981,318	18,691	1,000,009	1,000,009
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY					
BENGAL-NAGPUR RAILWAY					
TOTAL IN RAILWAY REVENUE ACCOUNT }					
TOTAL PROVISION FOR FAMINE AND INSURANCE }					
From April 1st, 1904, no charge in respect of these railways has been made against the Famine Insurance grant.					

APPENDIX XIII.

1902-03.					1903-04.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
4,830,344	322,023	—	322,023	983,090	305,264	20,351	—	20,351	905,680
24,375	1,625	—	1,625		1,122,834	74,855	21,750	96,605	
1,377,256	91,817	2,925	94,742		2,158,845	143,923	523	144,446	
8,470,500	564,700	—	564,700		9,664,163	644,278	—	644,278	
14,702,475	980,165	2,925	983,090		13,251,106	883,407	22,273	905,680	
—	—	—	—		3,614,584	240,972	261,888	20,916	
*	*	*	17,424		4,177,664	278,510	351,914	73,404	
			17,424		7,792,248	519,482	613,802	94,320	
			1,000,514		5,458,858	363,925	636,075	1,000,000	

1905-06.					1906-07.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
2,052,269	136,817	—	136,817	1,000,930	4,761,866	317,458	—	317,458	1,000,743
700,456	46,697	8,581	55,278		51,626	3,442	—	3,442	
4,392,058	292,804	3,769	296,573		5,255,507	350,367	6,093	356,460	
7,683,928	512,262	—	512,262		4,985,746	332,383	—	332,383	
14,828,711	988,580	12,350	1,000,930		15,054,745	1,003,650	6,093	1,009,743	

APPENDIX XIII.—continued.

FAMINE RELIEF AND INSURANCE.	1907-08.				NET EXPENDI- TURE.
	INDIA.		ENGLAND. — Sterling.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£	
1. FAMINE RELIEF - - - -	9,333,929	622,262	—	622,262	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	98,415	6,561	—	6,561	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	6,059,990	403,999	13,241	417,240	
4. REDUCTION OR AVOIDANCE OF DEBT - -	3,750,000	250,000	—	250,000	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 9 and 11) }	19,242,334	1,282,822	13,241	1,296,063	1,296,063

FAMINE RELIEF AND INSURANCE.	1910-11.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£		£	£
1. FAMINE RELIEF - - - -	35,041	2,336	—	2,336	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	400,969	26,731	10,164	36,895	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	5,271,178	351,412	8,262	359,674	
4. REDUCTION OR AVOIDANCE OF DEBT -	9,016,422	601,095	—	601,095	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 11) }	14,723,610	981,574	18,426	1,000,000	1,000,000

APPENDIX XIII.—continued.

1908-09.					1909-10.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
14,881,177	99 2,079	—	992,079	1,645,179	1,196,367	79,758	—	79,758	1,000,000
1,048	70	—	70		180,226	12,015	—	12,015	
5,912,632	394,175	8,855	403,030		6,305,659	420,377	12,512	432,889	
3,750,000	250,000	—	250,000		7,130,068	475,338	—	475,338	
24,544,857	1,636,324	8,855	1,645,179		14,812,320	987,488	12,512	1,000,000	

1911-12.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
1,714,403	114,293	—	114,293	1,000,000
437,689	29,179	15,096	44,275	
5,683,204	378,881	4,584	383,465	
6,869,505	457,967	—	457,967	
14,704,801	980,320	19,680	1,000,000	

EAST INDIA (INCOME AND EXPENDITURE).

PRESENTED

BY *The Secretary of State*

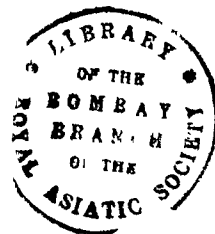
RETURN to an Address of the Honourable The House of Commons,
dated 24 March 1914;—for.

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1902-03 to 1912-13 (in continuation of Parliamentary Paper, No. 30 of Session 1913).”

India Office, }
26 March 1914. }

T. W. HOLDERNESS,
Under Secretary of State for India.

(*Sir George Scott Robertson.*)



Ordered, by The House of Commons, to be Printed,
26 March 1914.

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1914.

M E M O R A N D U M.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1912-13, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	86,862,598
From this total are excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure— <i>see below</i> —amounting to - - - - -	5,215,964
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	81,646,634
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these is - - - - -	21,284,366
The Balance is shown in the present Return as the total Net Revenue - - - - -	60,362,268
	£
The total Expenditure charged against Revenue was - - - - -	83,754,964
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	21,284,366
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments, amounting to - - - - -	62,470,598
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	5,215,964
The Balance is shown in the present Return as the total Net Expenditure - - - - -	57,254,634

At the close of the tables of Expenditure on pages 5, 7, 9, and 11 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the share of revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full share of revenue the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee), at which rate, approximately, the remittances from India to England have been effected since 1898. Any gain or loss to Government due to the slight variations from this rate is adjusted under the head of Exchange.

India Office,
26 March 1914.

NET INCOME.

	1902-03.		1903-04.	
	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :				
1. LAND REVENUE - - - - -	17,668,701		18,485,780	
2. FOREST - - - - -	1,295,029		1,477,393	
3. TRIBUTES FROM NATIVE STATES - - -	581,995		410,827	
		19,545,725		20,374,000
(For Details, <i>see</i> Appendix I., pages 14 and 15.)				
II.—OPIUM, Net Receipts - - - - -		2,846,869		3,506,178
(For Details, <i>see</i> Appendix II., pages 18 and 19.)				
III.—TAXATION, Net Receipts :				
1. SALT - - - - -	5,931,933		4,981,704	
2. STAMPS - - - - -	3,434,401		3,538,237	
3. EXCISE - - - - -	4,373,833		4,922,175	
4. PROVINCIAL RATES - - - - -	1,018,783		1,021,079	
5. CUSTOMS - - - - -	3,829,848		3,839,066	
6. ASSESSED TAXES - - - - -	1,395,736		1,198,816	
7. REGISTRATION - - - - -	312,659		326,041	
		20,297,193		19,827,118
(For Details, <i>see</i> Appendix III., pages 20 and 21.)				
IV.—REVENUE DERIVED FROM COM- MERCIAL UNDERTAKINGS, Net Receipts or Charges :				
1. POST OFFICE - - - - -	115,676		138,338	
2. TELEGRAPH - - - - -	32,763		59,189	
3. RAILWAYS - - - - -	224,581		853,120	
4. IRRIGATION - - - - -	193,394		230,663	
		500,888		1,162,932
(For Details, <i>see</i> Appendix IV., pages 28 and 29.)				
V.—MINT, Net Receipt or Charge - - -		12,776		99,181
(For Details, <i>see</i> Appendix V., pages 36 and 37.)				
VI.—EXCHANGE, Net Receipt or Charge - -		31,571		58,429
(For Details, <i>see</i> Appendix VI., page 38.)				
Total Net Revenue - - - - -		£ 43,209,470		£ 45,027,838

NET EXPENDITURE.

	1902-03.	1903-04.
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation	£ 971,365	£ 809,706
(For Details, <i>see</i> Appendix VII., pages 40 and 41.)		
II.—MILITARY SERVICES—Net Expenditure :		
1. ARMY - - - - -	16,221,402	16,775,780
2. MARINE - - - - -	354,843	348,418
3. MILITARY WORKS - - - - -	1,058,368	989,571
4. SPECIAL DEFENCES - - - - -	—	27,054
	17,634,613	18,140,823
(For Details, <i>see</i> Appendix VIII., pages 44 and 45.)		
III.—COLLECTION OF REVENUE	4,640,825	4,876,204
(For Details, <i>see</i> Appendix IX., pages 48 and 49.)		
IV.—CIVIL SERVICES—Net Expenditure :		
1. CIVIL DEPARTMENTS - - - - -	9,178,739	9,149,849
(For Details, <i>see</i> Appendix X., pages 52 and 53.)		
2. MISCELLANEOUS CIVIL CHARGES - - - - -	4,070,943	3,878,954
(For Details, <i>see</i> Appendix XI., pages 60 and 61.)		
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) - - - - -	2,837,800	3,155,058
(For Details, <i>see</i> Appendix XII., pages 64 and 65.)	16,087,482	16,183,861
V.—FAMINE RELIEF AND INSURANCE	983,090	905,680
(For Details, <i>see</i> Appendix XIII., pages 66 and 67.)		
VI.—PROVINCIAL ADJUSTMENTS :		
<i>Add,—Increase of Provincial Balances by unspent allotments</i> - - - - -	—	1,114,221
<i>Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances</i> - - - - -	175,899	—
Total Net Expenditure - - - - -	£ 40,141,476	£ 42,030,495
Surplus or Deficit - - - - -	£ 3,067,994	£ 2,997,343

NET INCOME.

	1904-05.	1905-06.	1906-07.
	£ ° £	£ £	£ £
I.—LAND REVENUE, &c., Net Receipts :			
1. LAND REVENUE - - -	18,198,606	18,102,520	19,066,832
2. FOREST - - -	1,599,162	1,775,124	1,763,627
3. TRIBUTES FROM NATIVE STATES	421,303	396,867	400,756
	<u>20,219,071</u>	<u>20,274,511</u>	<u>21,231,215</u>
(For Details, see Appendix I., pages 14 and 15.)			
II.—OPIUM, Net Receipts - - -	4,050,999	3,572,944	3,743,773
(For Details, see Appendix II., pages 18 and 19.)			
III.—TAXATION, Net Receipts :			
1. SALT - - - - -	5,093,466	4,109,939	4,095,173
2. STAMPS - - - - -	3,697,102	3,876,326	3,985,706
3. EXCISE - - - - -	5,295,863	5,621,059	5,835,462
4. PROVINCIAL RATES - - -	1,035,889	951,661	514,785
5. CUSTOMS - - - - -	4,267,031	4,258,366	4,232,499
6. ASSESSED TAXES - - -	1,262,521	1,314,678	1,416,327
7. REGISTRATION - - - -	337,921	361,135	378,891
	<u>20,989,793</u>	<u>20,493,164</u>	<u>20,458,843</u>
(For Details, see Appendix III., pages 21 to 23.)			
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :			
1. POST OFFICE - - - - -	91,651	109,964	148,213
2. TELEGRAPH - - - - -	4,345	166,635	173,199
3. RAILWAYS - - - - -	2,097,589	1,993,826	2,307,673
4. IRRIGATION - - - - -	283,344	125,995	796,156
	<u>2,468,239</u>	<u>2,063,150</u>	<u>3,078,843</u>
(For Details, see Appendix IV., pages 29 to 31.)			
V.—MINT, Net Receipt or Charge.	88,533	201,104	252,600
(For Details, see Appendix V., pages 36 and 37.)			
VI.—EXCHANGE, Net Receipt or Charge.	94,065	82,870	190,022
(For Details, see Appendix VI., page 39.)			
Total Net Revenue -	£ 47,910,700	£ 46,687,743	£ 48,955,296

NET EXPENDITURE.

	1904-05.	1905-06.	1906-07.
	£ £	£ £	£ £
I. —DEBT SERVICES— Net Interest Payments other than those charged to Railways and Irrigation - - -	805,818	— 474,298	— 943,691
(For Details, see Appendix VII., pages 40 and 41.)			
II. — MILITARY SERVICES— Net Expenditure :			
1. ARMY - - - -	19,214,763	18,077,434	18,440,276
2. MARINE - - - -	416,998	407,300	515,210
3. MILITARY WORKS - - -	936,137	1,045,599	1,076,516
4. SPECIAL DEFENCES - - -	128,295	146,306	138,358
(For Details, see Appendix VIII., pages 44 and 45.)	20,696,193	19,676,639	20,170,360
III.—COLLECTION OF REVENUE - - - -	5,138,898	— 5,399,639	— 5,556,014
(For Details, see Appendix IX., pages 48 and 49.)			
IV.—CIVIL SERVICES — Net Expenditure :			
1. CIVIL DEPARTMENTS - - -	9,532,144	10,473,493	11,545,529
(For Details, see Appendix X., pages 53 to 55.)			
2. MISCELLANEOUS CIVIL CHARGES	3,825,364	3,843,285	3,756,653
(For Details, see Appendix XI., pages 60 and 61.)			
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) -	3,266,337	3,944,127	4,071,689
(For Details, see Appendix XII., pages 64 and 65.)	16,623,845	18,260,905	19,373,871
V.—FAMINE RELIEF AND INSURANCE - - - -	1,000,009	— 1,000,930	— 1,009,743
(For Details, see Appendix XIII., pages 66 and 67.)			
VI.—PROVINCIAL ADJUSTMENTS:			
Add.—Increase of Provincial Balances by unspent allotments	— 189,860	— —	312,242
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	— —	— 216,896	—
Total Net Expenditure -	£ 44,454,623	£ 44,595,515	£ 47,365,921
Surplus or Deficit -	£ 3,456,077	£ 2,092,228	£ 1,589,375

NET INCOME.

	1907-08.		1908-09.		1909-10.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :						
1. LAND REVENUE - - -	17,982,592		19,005,038		20,554,980	
2. FOREST - - - -	1,727,701		1,691,865		1,728,885	
3. TRIBUTES FROM NATIVE STATES	389,366		387,557		389,355	
(For Details, see Appendix I., pages 15 to 17.)	20,099,659		21,084,460		22,673,220	
II.—OPIUM, Net Receipts - - -	3,571,948		4,645,113		4,195,614	
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts :						
1. SALT - - - -	3,072,378		3,008,703		3,054,647	
2. STAMPS - - - -	4,212,194		4,293,955		4,496,267	
3. EXCISE - - - -	6,163,111		6,313,779		6,462,226	
4. PROVINCIAL RATES - -	524,756		532,976		538,300	
5. CUSTOMS - - - -	4,895,771		4,725,083		4,855,982	
6. ASSESSED TAXES - -	1,495,853		1,544,576		1,546,206	
7. REGISTRATION - - -	414,068		429,975		429,325	
(For Details, see Appendix III., pages 23 to 25.)	20,778,131		20,849,047		21,382,953	
IV. — REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :						
1. POST OFFICE - - -	51,279		71,133		353	
2. TELEGRAPH - - - -	77,650		49,976		89,582	
3. RAILWAYS - - - -	1,563,002		1,242,250		824,922	
4. IRRIGATION - - - -	646,475		608,823		606,300	
(For Details, see Appendix IV., pages 31 to 33.)	2,183,106		754,536		1,341,287	
V.—MINT, Net Receipt or Charge - - -	279,017		89,475		17,805	
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - - -	94,511		34,437		44,481	
(For Details, see Appendix VI., pages 38 and 39.)						
Total Net Revenue - - -	£47,006,372		£ 45,700,172		£ 49,619,750	

NET EXPENDITURE.

	1907-08.		1908-09.		1909-10.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - - -	—	855,087	—	979,507	—	930,702
(For Details, see Appendix VII., pages 41 to 43.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - - -	17,625,054		18,314,327		17,923,453	
2. MARINE - - - -	397,338		351,509		377,697	
3. MILITARY WORKS - - -	1,109,675		908,108		782,569	
4. SPECIAL DEFENCES - - -	116,287		29,044		28,604	
(For Details, see Appendix VIII., pages 45 to 47.)	19,248,354		19,602,988		19,112,323	
III.—COLLECTION OF REVENUE - - - -	—	5,729,823	—	6,026,572	—	6,021,503
(For Details, see Appendix IX., pages 49 to 51.)						
IV.—CIVIL SERVICES — Net Expenditure :						
1. CIVIL DEPARTMENTS - - -	11,999,649		13,342,704		13,039,893	
(For Details, see Appendix X., pages 55 to 57.)						
2. MISCELLANEOUS CIVIL CHARGES (For Details, see Appendix XI., pages 61 to 63.)	4,155,959		4,299,871		4,146,287	
3. CIVIL WORKS (including Construction of Railways charged to Provincial Revenues) - -	4,436,577		4,208,404		3,868,365	
(For Details, see Appendix XII., pages 64 and 65.)	20,592,185		21,850,979		21,054,545	
V.—FAMINE RELIEF AND INSURANCE - - - -	—	1,296,063	—	1,645,179	—	1,000,000
(For Details, see Appendix XIII., pages 67 to 69.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add,—Increase of Provincial Balances by unspent allotments - - - -	—	—	—	—	—	894,036
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	1,021,186	—	667,343	—	—
Total Net Expenditure - - -	£ 46,700,326		£ 49,437,882		£ 49,013,109	
Surplus or Deficit - - -	£ 306,046		£ 3,737,710		£ 606,641	

NET INCOME.

	1910-11.		1911-12.		1912-13.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :						
1. LAND REVENUE - - -	20,112,161		20,000,327		20,519,247	
2. FOREST - - -	1,822,988		1,945,642		2,146,667	
3. TRIBUTES FROM NATIVE STATES	408,694		393,648		419,367	
(For Details, see Appendix I., pages 16 and 17.)	<u>22,343,843</u>		<u>22,339,617</u>		<u>23,085,281</u>	
II.—OPIUM, Net Receipts - - -	6,271,531		5,228,212		4,515,685	
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts :						
1. SALT - - - -	2,916,767		3,136,736		3,077,118	
2. STAMPS - - - -	4,757,510		4,759,534		5,009,774	
3. EXCISE - - - -	6,957,379		7,532,880		8,199,349	
4. PROVINCIAL RATES - - -	552,860		548,100		551,071	
5. CUSTOMS - - - -	6,497,001		6,286,729		7,049,254	
6. ASSESSED TAXES - - -	1,583,683		1,642,051		1,731,167	
7. REGISTRATION - - - -	424,645		444,738		480,984	
(For Details, see Appendix III., pages 25 to 27.)	<u>23,689,845</u>		<u>24,350,768</u>		<u>26,098,717</u>	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :						
1. POST OFFICE - - - -	46,030		125,809		235,869	
2. TELEGRAPH - - - -	20,327		6,509		68,178	
3. RAILWAYS - - - -	2,017,496		3,787,770		4,803,354	
4. IRRIGATION - - - -	584,387		805,169		1,109,289	
(For Details, see Appendix IV., pages 33 to 35.)	<u>2,668,240</u>		<u>4,712,239</u>		<u>6,216,690</u>	
V.—MINT, Net Receipt or Charge - - - -	103,741		250,593		345,016	
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - - -	70,084		105,697		100,879	
(For Details, see Appendix VI., page 39.)						
Total Net Revenue - - -	£ 55,147,284		£ 56,987,126		£ 60,362,268	

NET EXPENDITURE.

	1910-11.		1911-12.		1912-13.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	—	703,463	—	588,994	—	336,827
(For Details, <i>see</i> Appendix VII., pages 42 and 43.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - - -	18,073,131		18,357,180		18,348,723	
2. MARINE - - - -	354,080		365,828		392,259	
3. MILITARY WORKS - - -	829,844		830,866		815,217	
4. SPECIAL DEFENCES - -	7,987		4,706		9,267	
(For Details, <i>see</i> Appendix VIII., pages 46 and 47.)		19,265,042		19,558,580		19,565,466
III.—COLLECTION OF REVENUE - - -	—	6,114,457	—	6,383,531	—	6,514,157
(For Details, <i>see</i> Appendix IX., pages 50 and 51.)						
IV.—CIVIL SERVICES, Net Expenditure :						
1. CIVIL DEPARTMENTS - -	13,720,244		15,228,035		15,353,908	
(For Details, <i>see</i> Appendix X., pages 57 to 59.)						
2. MISCELLANEOUS CIVIL CHARGES (For Details, <i>see</i> Appendix XI., pages 62 and 63.)	4,202,960		4,191,444		4,261,904	
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues - -	4,243,629		5,127,124		5,708,322	
(For Details, <i>see</i> Appendix XII., pages 64 and 65.)		22,166,833		24,546,603		25,324,134
V.—FAMINE RELIEF AND INSURANCE - - -	—	1,000,000	—	1,000,000	—	1,000 000
(For Details, <i>see</i> Appendix XIII., pages 68 and 69.)						
VI.—PROVINCIAL ADJUSTMENTS :						
<i>Add,—Increase of Provincial Balances by unspent allotments</i> - - - -	—	1,961,202	—	969,084	—	4,514,050
<i>Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances</i> - -	—	—	—	—	—	—
Total Net Expenditure -	£ 51,210,997		£ 53,046,792		£ 57,254,634	
Surplus or Deficit - -	£ 3,936,287		£ 3,940,334		£ 3,107,634	

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REVENUE:—

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APPENDIX I.

LAND REVENUE, &c.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
LAND REVENUE: RECEIPTS - - -	276,238,399	£ 18,415,893	£	£ 18,415,893	£
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	10,573,003	704,867			
<i>Refunds</i> - - -	634,882	42,325			
<i>Total</i> - - -	11,207,885	747,192		747,192	
NET RECEIPTS - - -	—	—	—	—	17,668,701
FOREST:—RECEIPTS - - -	19,471,540	1,298,103		1,298,103	
<i>Deduct—</i>					
<i>Refunds</i> - - -	46,117	3,074		3,074	
NET RECEIPTS - - -	—	—	—	—	1,295,029
TRIBUTES FROM NATIVE STATES - - -	9,205,728	613,715		613,715	
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	397,184	26,479			
<i>Refunds</i> - - -	78,608	5,241			
<i>Total</i> - - -	475,792	31,720		31,720	
NET RECEIPTS - - -	—	—	—	—	581,995
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 6) - - -	}				19,545,725

LAND REVENUE, &c.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
LAND REVENUE:—RECEIPTS - - -	282,539,791	£ 18,835,986	£	£ 18,835,986	£
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	10,416,539	694,436		694,436	
<i>Refunds</i> - - -	585,439	39,030		39,030	
<i>Total</i> - - -	11,001,978	733,466		733,466	
NET RECEIPTS - - -	—	—	—	—	18,102,520
FOREST:—RECEIPTS - - -	26,674,593	1,778,306	1,260	1,779,566	
<i>Deduct—</i>					
<i>Refunds</i> - - -	66,634	4,442	—	4,442	
NET RECEIPTS - - -	—	—	1,260	—	1,775,124
TRIBUTES FROM NATIVE STATES - - -	8,961,451	597,430		597,430	
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	2,921,893	194,793		194,793	
<i>Refunds</i> - - -	86,550	5,770		5,770	
<i>Total</i> - - -	3,008,443	200,563		200,563	
NET RECEIPTS - - -	—	—	—	—	396,867
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 8) - - -	}				20,274,511

APPENDIX I.

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
288,171,447	19,211,430		19,211,430		283,906,255	18,927,083		18,927,083	
10,373,471	691,565		691,565		10,287,427	685,828		685,828	
511,280	34,085		34,085		639,726	42,649		42,649	
10,884,751	725,650		725,650		10,927,153	728,477		728,477	
—	—	—	—	18,485,780	—	—	—	—	18,198,606
22,216,747	1,481,116		1,481,116		24,029,950	1,601,997		1,601,997	
55,844	3,723		3,723		42,527	2,835		2,835	
—	—	—	—	1,477,393	—	—	—	—	1,599,162
9,136,285	609,086		609,086		9,507,654	633,844		633,844	
2,898,881	193,259		193,259		3,139,675	209,312		209,312	
75,002	5,000		5,000		48,434	3,229		3,229	
2,973,883	198,259		198,259		3,188,109	212,541		212,541	
—	—	—	—	410,827	—	—	—	—	421,303
—	—	—	—	20,374,000	—	—	—	—	20,219,071

1906-07.					1907-08.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
296,906,851	19,793,791		19,793,791		280,789,837	18,719,322		18,719,322	
10,324,377	688,292		688,292		10,395,485	693,033		693,033	
580,005	38,667		38,667		655,455	43,697		43,697	
10,904,382	726,959		726,959		11,050,940	736,730		736,730	
—	—	—	—	19,066,832	—	—	—	—	17,982,592
26,499,020	1,766,601	2,310	1,768,911		25,979,252	1,731,950	660	1,732,610	
79,254	5,284	—	5,284		73,635	4,909	—	4,909	
—	—	2,310	—	1,763,627	—	—	660	—	1,727,701
9,014,790	600,986	—	600,986		8,767,795	584,520		584,520	
2,955,230	197,015		197,015		2,836,382	189,692		189,692	
48,224	3,215		3,215		81,930	5,462		5,462	
3,003,454	200,230		200,230		2,918,312	195,154		195,154	
—	—	—	—	400,756	—	—	—	—	389,366
—	—	—	—	21,231,215	—	—	—	—	20,099,659

APPENDIX I.—continued.

1908-09.					
LAND REVENUE, &c.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS - - -	296,385,898	£ 19,759,060	£ —	£ 19,759,060	£
Deduct—					
Assignments and Compensations - -	10,556,714	703,781	—	703,781	
Refunds - - - - -	753,611	50,241	—	50,241	
Total - - - - -	11,310,325	754,022	—	754,022	
NET RECEIPTS - - -	—	—	—	—	19,005,038
FOREST:—RECEIPTS - - -	25,513,401	1,700,894	—	1,700,894	
Deduct—					
Refunds - - - - -	135,445	9,029	—	9,029	
NET RECEIPTS - - -	—	—	—	—	1,691,865
TRIBUTES FROM NATIVE STATES - - -	8,844,542	589,636	—	589,636	
Deduct—					
Assignments and Compensations - -	2,891,475	192,765	—	192,765	
Refunds - - - - -	139,718	9,314	—	9,314	
Total - - - - -	3,031,193	202,079	—	202,079	
NET RECEIPTS - - -	—	—	—	—	387,557
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 8 and 10) - - -	—	—	—	—	21,084,460

1911-12.					
LAND REVENUE, &c.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS - - -	311,470,456	£ 20,764,697	£ —	£ 20,764,697	£
Deduct—					
Assignments and Compensations - -	10,622,954	708,197	—	708,197	
Refunds - - - - -	842,600	56,173	—	56,173	
Total - - - - -	11,465,554	764,370	—	764,370	
NET RECEIPTS - - -	—	—	—	—	20,000,327
FOREST:—RECEIPTS - - -	29,282,689	1,952,179	—	1,952,179	
Deduct—					
Refunds - - - - -	98,051	6,537	—	6,537	
NET RECEIPTS - - -	—	—	—	—	1,945,642
TRIBUTES FROM NATIVE STATES - - -	8,925,074	595,005	—	595,005	
Deduct—					
Assignments and Compensations - -	2,852,051	190,136	—	190,136	
Refunds - - - - -	168,316	11,221	—	11,221	
Total - - - - -	3,020,367	201,357	—	201,357	
NET RECEIPTS - - -	—	—	—	—	393,648
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 10) - - -	—	—	—	—	22,339,617

APPENDIX I.—continued.

1909-10.					1910-11.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
319,982,121	£ 21,332,141	£ —	£ 21,332,141	£	313,162,808	£ 20,877,521	£ —	£ 20,877,521	£
10,764,858 892,563	717,657 59,504	—	717,657 59,504		10,645,109 835,282	709,674 55,686	—	709,674 55,686	
11,657,421	777,161	—	777,161		11,480,391	765,360	—	765,360	
—	—	—	—	20,554,980	—	—	—	—	20,112,161
26,030,793 97,510	1,735,386 6,501	—	1,735,386 6,501		27,443,358 98,543	1,829,557 6,569	—	1,829,557 6,569	
—	—	—	—	1,728,885	—	—	—	—	1,822,988
8,824,607	588,307	—	588,307		9,111,699	607,447	—	607,447	
2,867,754 116,516	191,184 7,768	—	191,184 7,768		2,863,285 118,009	190,885 7,861	—	190,885 7,861	
2,984,270	198,952	—	198,952		2,981,294	198,753	—	198,753	
—	—	—	—	389,355	—	—	—	—	408,694
—	—	—	—	22,673,220	—	—	—	—	22,343,843

1912-13.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.			
319,237,015	£ 21,282,468	£ —	£ 21,282,468	£
10,643,302 805,025	709,553 53,668	—	709,553 53,668	
11,448,327	763,221	—	763,221	
—	—	—	—	20,519,247
32,295,131 95,131	2,153,009 6,342	—	2,153,009 6,342	
—	—	—	—	2,146,667
9,353,137	623,542	—	623,542	
2,860,571 202,049	190,705 13,470	—	190,705 13,470	
3,062,620	204,175	—	204,175	
—	—	—	—	419,367
—	—	—	—	23,085,281

APPENDIX II.

1902-03.					
OPIUM.	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
RECEIPTS	67,476,576	£ 4,498,438	£ —	£ 4,498,438	£
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	24,660,553	1,644,037	4,446	1,648,483	
<i>Assignments and Compensations</i>	45,343	3,023	—	3,023	
<i>Refunds</i>	939	63	—	63	
<i>Total deductions</i>	24,706,835	1,647,123	4,446	1,651,569	
NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	2,846,869

1905-06.					
RECEIPTS	Rupees. 82,031,694	£ 5,468,780	£ —	£ 5,468,780	£
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	28,360,201	1,890,680	1,761	1,892,441	
<i>Assignments and Compensations</i>	50,699	3,380	—	3,380	
<i>Refunds</i>	227	15	—	15	
<i>Total deductions</i>	28,411,127	1,894,075	1,761	1,895,836	
NET RECEIPTS (shown on pages 6 and 8)	—	—	—	—	3,572,944

1908-09.					
RECEIPTS	Rupees. 88,271,824	£ 5,884,788	£ —	£ 5,884,788	£
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	18,524,445	1,234,963	1,125	1,236,088	
<i>Assignments and Compensations</i>	53,715	3,581	—	3,581	
<i>Refunds</i>	85	6	—	6	
<i>Total deductions</i>	18,578,245	1,238,550	1,125	1,239,675	
NET RECEIPTS (shown on pages 8 and 10)	—	—	—	—	4,645,113

1911-12.					
RECEIPTS	Rupees. 89,419,170	£ 5,961,278	£ —	£ 5,961,278	£
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	10,917,776	727,852	1,600	729,452	
<i>Assignments and Compensations</i>	54,181	3,612	—	3,612	
<i>Refunds</i>	29	2	—	2	
<i>Total deductions</i>	10,971,986	731,466	1,600	733,066	
NET RECEIPTS (shown on page 10)	—	—	—	—	5,228,212

APPENDIX II.

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
86,040,675	£ 5,736,045	£ —	£ 5,736,045	£	Rupees. 90,322,491	£ 6,021,499	£ —	£ 6,021,499	£
33,332,160	2,222,144	3,600	2,225,744		29,471,634	1,964,775	2,310	1,967,085	
60,386	4,026	—	4,026		50,639	3,376	—	3,376	
1,452	97	—	97		586	39	—	39	
33,393,998	2,226,267	3,600	2,229,867		29,522,859	1,968,190	2,310	1,970,500	
—	—	—	—	3,506,178	—	—	—	—	4,050,999

1906-07.					1907-08.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
84,907,922	5,660,528	—	5,660,528		78,674,786	5,244,986	—	5,244,986	
28,674,217	1,911,615	1,677	1,913,292		25,015,481	1,667,699	1,742	1,669,441	
51,437	3,429	—	3,429		53,945	3,596	—	3,596	
510	34	—	34		19	1	—	1	
28,726,164	1,915,078	1,677	1,916,755		25,069,445	1,671,296	1,742	1,673,038	
—	—	—	—	3,743,773	—	—	—	—	3,571,948

1909-10.					1910-11.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
83,020,245	5,534,683	—	5,534,683		112,829,443	7,521,962	—	7,521,962	
16,640,862	1,109,391	764	1,110,155		18,692,284	1,246,152	505	1,246,657	
53,835	3,589	—	3,589		53,589	3,573	—	3,573	
3,379,884	225,325	—	225,325		3,016	201	—	201	
20,074,581	1,338,305	764	1,339,069		18,748,889	1,249,926	505	1,250,431	
—	—	—	—	4,195,614	—	—	—	—	6,271,531

1912-13.				
Rupees.	£	£	£	£
76,868,873	5,124,592	—	5,124,592	
8,991,324	599,422	307	599,729	
54,149	3,610	—	3,610	
83,521	5,568	—	5,568	
9,128,994	608,600	307	608,907	
—	—	—	—	4,515,685

APPENDIX III.

TAXATION.	1902-03.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT :—RECEIPTS - - - -	92,766,069	£ 6,184,405	£	£ 6,184,405	£
Deduct—					
Assignments and Compensations - -	3,500,907	233,394			
Refunds - - - -	286,165	19,078			
Total - - - -	3,787,072	252,472		252,472	
NET RECEIPTS - - - -	—	—	—	—	5,931,933
STAMPS :—RECEIPTS - - - -	52,105,667	3,473,711		3,473,711	
Deduct—					
Refunds - - - -	589,640	39,310		39,310	
NET RECEIPTS - - - -	—	—	—	—	3,434,401
EXCISE :—RECEIPTS - - - -	66,399,629	4,426,642		4,426,642	
Deduct—					
Assignments and Compensations - -	563,339	37,556			
Refunds - - - -	228,799	15,253			
Total - - - -	792,138	52,809		52,809	
NET RECEIPTS - - - -	—	—	—	—	4,373,833
PROVINCIAL RATES :—RECEIPTS - - - -	15,307,237	1,020,482		1,020,482	
Deduct—					
Refunds - - - -	25,483	1,699		1,699	
NET RECEIPTS - - - -	—	—	—	—	1,018,783
CUSTOMS :—RECEIPTS - - - -	59,664,538	3,977,636		3,977,636	
Deduct—					
Assignments and Compensations - -	179,716	11,981			
Refunds and Drawbacks - - - -	2,037,113	135,807			
Total - - - -	2,216,829	147,788		147,788	
NET RECEIPTS - - - -	—	—	—	—	3,829,848
ASSESSED TAXES :—RECEIPTS - - - -	21,052,389	1,403,492		1,403,492	
Deduct—					
Refunds - - - -	116,340	7,756		7,756	
NET RECEIPTS - - - -	—	—	—	—	1,395,736
REGISTRATION :—RECEIPTS - - - -	4,703,801	313,587		313,587	
Deduct—					
Refunds - - - -	13,926	928		928	
NET RECEIPTS - - - -	—	—	—	—	312,659
TOTAL GROSS RECEIPTS FROM TAXATION - - - -	311,999,330	20,799,955		20,799,955	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - - -	4,243,962	282,931			
REFUNDS AND DRAWBACKS - - - -	3,297,466	219,831			
TOTAL - - - -	7,541,428	502,762		502,762	
TOTAL NET RECEIPTS (shown on pages 4 and 6) - - - -	—	—	—	—	20,297,193

APPENDIX III.

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
78,756,973	£ 5,250,465	£	£ 5,250,465	£	80,321,520	£ 5,354,768	£	£ 5,354,768	£
3,574,528	238,302				3,624,151	241,610			
456,891	30,459				295,374	19,692			
4,031,419	268,761		268,761		3,919,525	261,302		261,302	
—	—	—	—	4,981,704	—	—	—	—	5,093,466
53,703,699	3,580,247		3,580,247		56,075,436	3,738,362		3,738,362	
630,153	42,010		42,010		618,906	41,260		41,260	
—	—	—	—	3,538,237	—	—	—	—	3,697,102
74,701,446	4,980,096		4,980,096		80,301,368	5,353,425		5,353,425	
594,934	39,662				561,450	37,430			
273,881	18,259				301,984	20,132			
868,815	57,921		57,921		863,434	57,562		57,562	
—	—	—	—	4,922,175	—	—	—	—	5,295,863
15,328,349	1,021,890		1,021,890		15,549,795	1,036,653		1,036,653	
12,169	811		811		11,459	764		764	
—	—	—	—	1,021,079	—	—	—	—	1,035,889
59,494,470	3,966,298		3,966,298		65,426,562	4,361,771		4,361,771	
176,367	11,758				175,202	11,681			
1,732,108	115,474				1,245,881	83,059			
1,908,475	127,232		127,232		1,421,083	94,740		94,740	
—	—	—	—	3,839,066	—	—	—	—	4,267,031
18,192,669	1,206,845		1,206,845		19,038,380	1,269,225		1,269,225	
120,441	8,029		8,029		100,563	6,704		6,704	
—	—	—	—	1,198,816	—	—	—	—	1,262,521
4,903,536	326,902		326,902		5,080,345	338,690		338,690	
12,915	861		861		11,536	769		769	
—	—	—	—	326,041	—	—	—	—	337,921
304,991,142	20,332,743		20,332,743		321,793,406	21,452,894		21,452,894	
4,345,829	289,722				4,360,803	290,721			
3,238,558	215,903				2,585,703	172,380			
7,584,387	505,625		505,625		6,946,506	463,101		463,101	
—	—	—	—	19,827,118	—	—	—	—	20,989,793

APPENDIX III.—continued.

TAXATION.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
SALT:—RECEIPTS - - - -	65,646,143	£ 4,376,410	£	£ 4,376,410	£
Deduct—					
Assignments and Compensations - -	3,695,783	246,385			
Refunds - - - -	301,286	20,086			
Total - - - -	3,997,069	266,471		266,471	
NET RECEIPTS - - - -	—	—	—	—	4,109,939
STAMPS:—RECEIPTS - - - -	58,895,457	3,926,364		3,926,364	
Deduct—					
Refunds - - - -	750,563	50,038		50,038	
NET RECEIPTS - - - -	—	—	—	—	3,876,326
EXCISE:—RECEIPTS - - - -	85,317,309	5,687,820		5,687,820	
Deduct—					
Assignments and Compensations - -	670,621	44,708			
Refunds - - - -	330,798	22,053			
Total - - - -	1,001,419	66,761		66,761	
NET RECEIPTS - - - -	—	—	—	—	5,621,059
PROVINCIAL RATES:—RECEIPTS - - - -	14,304,951	953,664		953,664	
Deduct—					
Refunds - - - -	30,053	2,003		2,003	
NET RECEIPTS - - - -	—	—	—	—	951,661
CUSTOMS:—RECEIPTS - - - -	65,220,264	4,348,017		4,348,017	
Deduct—					
Assignments and Compensations - -	210,638	14,043			
Refunds and Drawbacks - - - -	1,134,118	75,608			
Total - - - -	1,344,756	89,651		89,651	
NET RECEIPTS - - - -	—	—	—	—	4,258,366
ASSESSED TAXES:—RECEIPTS - - - -	19,820,899	1,321,393		1,321,393	
Deduct—					
Refunds - - - -	100,721	6,715		6,715	
NET RECEIPTS - - - -	—	—	—	—	1,314,678
REGISTRATION RECEIPTS - - - -	5,429,376	361,959		361,959	
Deduct—					
Refunds - - - -	12,364	824		824	
NET RECEIPTS - - - -	—	—	—	—	361,135
TOTAL GROSS RECEIPTS FROM TAXATION - - - -	314,634,399	20,975,627		20,975,627	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - - -	4,577,042	305,136			
REFUNDS AND DRAWBACKS - - - -	2,659,903	177,327			
TOTAL - - - -	7,236,945	482,463		482,463	
TOTAL NET RECEIPTS (shown on pages 6 and 8) - - - -	—	—	—	—	20,493,164

APPENDIX III.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
65,440,591	£ 4,362,706	£	£ 4,362,706	£	50,084,820	£ 3,338,988		£ 3,338,988	£
3,759,035	250,602				3,770,724	251,382			
253,974	16,931				228,420	15,228			
4,013,009	267,533		267,533		3,999,144	266,610		266,610	
—	—	—	—	4,095,173	—	—	—	—	3,072,378
60,448,615	4,029,908		4,029,908		63,894,739	4,259,649		4,259,649	
663,034	44,202		44,202		711,825	47,455		47,455	
—	—	—	—	3,985,706	—	—	—	—	4,212,194
88,473,289	5,898,219		5,898,219		93,405,154	6,227,010		6,227,010	
642,787	42,853				622,005	41,467			
298,558	19,904				336,480	22,432			
941,345	62,757		62,757		958,485	63,899		63,899	
—	—	—	—	5,835,462	—	—	—	—	6,163,111
7,750,070	516,671		516,671		7,887,441	525,829		525,829	
28,285	1,886		1,886		16,095	1,073		1,073	
—	—	—	—	514,785	—	—	—	—	524,756
65,275,384	4,351,692		4,351,692		75,067,404	5,004,494		5,004,494	
213,942	14,263				213,829	14,255			
1,573,953	104,930				1,417,020	94,468			
1,787,895	119,193		119,193		1,630,849	108,723		108,723	
—	—	—	—	4,232,499	—	—	—	—	4,895,771
21,356,809	1,423,787		1,423,787		22,561,693	1,504,113		1,504,113	
111,901	7,460		7,460		123,900	8,260		8,260	
—	—	—	—	1,416,327	—	—	—	—	1,495,853
5,696,031	379,736		379,736		6,229,668	415,311		415,311	
12,673	845		845		18,645	1,243		1,243	
—	—	—	—	378,891	—	—	—	—	414,068
314,440,789	20,962,719		20,962,719		319,130,919	21,275,394		21,275,394	
4,615,764	307,718				4,451,504	296,766			
2,942,378	196,158				2,852,385	190,159			
7,558,142	503,876		503,876		7,303,889	486,925		486,925	
—	—	—	—	20,458,843	—	—	—	—	20,778,131

APPENDIX III.--continued.

TAXATION.	1908-09.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling. £	£	
SALT :—RECEIPTS - - - -	49,142,387	3,276,159		3,276,159	
Deduct—					
Assignments and Compensations - -	3,810,308	254,021			
Refunds - - - - -	201,519	13,435			
Total - - - - -	4,011,927	267,456		267,456	
NET RECEIPTS - - - - -	—	—	—	—	3,008,703
STAMPS :—RECEIPTS - - - -	65,162,340	4,344,156		4,344,156	
Deduct—					
Refunds - - - - -	753,012	50,201		50,201	
NET RECEIPTS - - - - -	—	—	—	—	4,293,955
EXCISE :—RECEIPTS - - - -	95,844,411	6,389,628		6,389,628	
Deduct—					
Assignments and Compensations - -	691,923	46,128			
Refunds - - - - -	445,808	29,721			
Total - - - - -	1,137,731	75,849		75,849	
NET RECEIPTS - - - - -	—	—	—	—	6,313,779
PROVINCIAL RATES :—RECEIPTS - - - -	8,003,921	533,595		533,595	
Deduct—					
Refunds - - - - -	9,291	619		619	
NET RECEIPTS - - - - -	—	—	—	—	532,976
CUSTOMS :—RECEIPTS - - - -	72,483,965	4,832,264		4,832,264	
Deduct—					
Assignments and Compensations - -	209,411	13,960			
Refunds and Drawbacks - - - -	1,398,306	93,221			
Total - - - - -	1,607,717	107,181		107,181	
NET RECEIPTS - - - - -	—	—	—	—	4,725,083
ASSESSED TAXES :—RECEIPTS - - - -	23,301,287	1,553,419		1,553,419	
Deduct—					
Refunds - - - - -	132,643	8,843		8,843	
NET RECEIPTS - - - - -	—	—	—	—	1,544,576
REGISTRATION :—RECEIPTS - - - -	6,464,045	430,936		430,936	
Deduct—					
Refunds - - - - -	14,420	961		961	
NET RECEIPTS - - - - -	—	—	—	—	429,975
TOTAL GROSS RECEIPTS FROM TAXATION - - - - -	320,402,356	21,360,157		21,360,157	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - - -	4,711,642	314,109			
REFUNDS AND DRAWBACKS - - - - -	2,955,029	197,001			
TOTAL - - - - -	7,666,661	511,110		511,110	
TOTAL NET RECEIPTS (shown on pages 8 and 10) - - - - -	—	—	—	—	20,849,047

APPENDIX III.—continued.

1909-10.					1910-11.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
49,792,767	£ 3,319,518		£ 3,319,518	£	47,639,253	£ 3,175,950		£ 3,175,950	£
3,776,523 196,540	251,768 13,103				3,726,888 160,866	248,459 10,724			
3,973,063	264,871		264,871		3,887,754	259,183		259,183	
—	—	—	—	3,054,647	—	—	—	—	2,916,767
68,224,547	4,548,303		4,548,303		72,175,363	4,811,691		4,811,691	
780,538	52,036		52,036		812,722	54,181		—	
—	—	—	—	4,496,267	—	—	—	—	4,757,510
98,067,802	6,537,854		6,537,854		105,454,715	7,030,314		7,030,314	
678,267 456,156	45,218 30,410				740,047 353,976	49,337 23,598			
1,134,423	75,628		75,628		1,094,023	72,935		72,935	
—	—	—	—	6,462,226	—	—	—	—	6,957,379
8,088,348	539,223		539,223		8,315,677	554,378		554,378	
13,829	923		923		22,767	1,518		1,518	
—	—	—	—	538,300	—	—	—	—	552,860
74,476,760	4,965,118		4,965,118		99,285,138	6,619,009		6,619,009	
224,457 1,412,579	14,964 94,172				213,380 1,616,736	14,225 107,783			
1,637,036	109,136		109,136		1,830,116	122,008		122,008	
—	—	—	—	4,855,982	—	—	—	—	6,497,001
23,384,463	1,558,964		1,558,964		23,899,513	1,593,301		1,593,301	
191,378	12,758		12,758		144,266	9,618		9,618	
—	—	—	—	1,546,206	—	—	—	—	1,583,683
6,455,650	430,377		430,377		6,387,825	425,855		425,855	
15,780	1,052		1,052		18,154	1,210		1,210	
—	—	—	—	429,325	—	—	—	—	424,645
328,490,347	21,899,357		21,899,357		363,157,484	24,210,498		24,210,498	
4,679,247	311,950				4,680,315	312,021			
3,066,810	204,454				3,129,487	208,631			
7,746,057	516,404		516,404		7,809,802	520,652		520,652	
—	—	—	—	21,382,953	—	—	—	—	23,689,845

APPENDIX III.—continued.

TAXATION.		1911-12.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
			£		£	£
SALT :—RECEIPTS	-	50,868,180	3,391,212		3,391,212	
Deduct—						
Assignments and Compensations	-	3,676,278	245,085			
Refunds	-	140,871	9,391			
Total	-	3,817,149	254,476		254,476	
NET RECEIPTS	-	—	—	—	—	3,136,736
STAMPS—RECEIPTS	-	72,226,940	4,815,129		4,815,129	
Deduct—						
Refunds	-	833,925	55,595		55,595	
NET RECEIPTS	-	—	—	—	—	4,759,534
EXCISE :—RECEIPTS	-	114,146,285	7,609,753		7,609,753	
Deduct—						
Assignments and Compensations	-	780,119	52,008			
Refunds	-	372,971	24,865			
Total	-	1,153,090	76,873		76,873	
NET RECEIPTS	-	—	—	—	—	7,532,880
PROVINCIAL RATES :—RECEIPTS	-	8,230,195	548,680		548,680	
Deduct—						
Refunds	-	8,703	580		580	
NET RECEIPTS	-	—	—	—	—	548,100
CUSTOMS :—RECEIPTS	-	97,028,499	6,468,567		6,468,567	
Deduct—						
Assignments and Compensations	-	338,140	22,543			
Refunds and Drawbacks	-	2,389,424	159,295			
Total	-	2,727,564	181,838		181,838	
NET RECEIPTS	-	—	—	—	—	6,286,729
ASSESSED TAXES :—RECEIPTS	-	24,793,181	1,652,878		1,652,878	
Deduct—						
Refunds	-	162,403	10,827		10,827	
NET RECEIPTS	-	—	—	—	—	1,642,051
REGISTRATION :—RECEIPTS	-	6,687,937	445,862		445,862	
Deduct—						
Refunds	-	16,855	1,124		1,124	
NET RECEIPTS	-	—	—	—	—	444,738
TOTAL GROSS RECEIPTS FROM TAXATION	-	373,981,217	24,932,081		24,932,081	
DEDUCT—						
ASSIGNMENTS AND COMPENSA- TIONS	-	4,794,537	319,636			
REFUNDS AND DRAWBACKS	-	3,925,152	261,677			
TOTAL	-	8,719,689	581,313		581,313	
TOTAL NET RECEIPTS (shown on page 10)	-	—	—	—	—	24,350,768

APPENDIX III.—continued.

1912-13.				NET REVENUE.
INDIA.		ENGLAND.	TOTAL.	
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	
50,015,605	3,334,374		3,334,374	3,077,118
3,678,424	245,228			
180,414	12,028			
3,858,838	257,256		257,256	
—	—	—	—	5,009,774
76,036,726	5,069,115		5,069,115	
890,110	59,341		59,341	
—	—	—	—	
124,168,787	8,277,919		8,277,919	8,199,349
727,092	48,473			
451,452	30,097			
1,178,544	78,570		78,570	
—	—	—	—	551,071
8,282,229	552,149		552,149	
16,171	1,078		1,078	
—	—	—	—	
107,958,430	7,197,229	14	7,197,243	7,049,254
255,802	17,054			
1,964,019	130,935			
2,219,821	147,989		147,989	
—	—	—	—	1,731,167
26,135,963	1,742,397		1,742,397	
168,457	11,230		11,230	
—	—	—	—	
7,230,337	482,022		482,022	480,984
15,571	1,038		1,038	
—	—	—	—	
—	—	—	—	
399,828,077	26,655,205	14	26,655,219	26,098,717
4,661,318	310,755			
3,686,194	245,747			
8,347,512	556,502		556,502	
—	—	—	—	

APPENDIX IV.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1902-03.			
		INDIA.		ENGLAND.	NET REVENUE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	
1. POST OFFICE:			£	£	£
Receipts	-	21,404,139	1,426,942	—	1,426,942
Deduct,—Charges	-	18,170,251	1,211,351	99,915	1,311,266
NET RECEIPTS (or Charges)	-	3,233,888	215,591	99,915	115,676
2. TELEGRAPH:					
Receipts	-	13,062,086	870,806	6,173	876,979
Deduct,—Charges	-	9,701,776	646,785	262,957	909,742
NET RECEIPTS (or Charges)	-	3,360,310	224,021	256,784	32,763
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	-	286,729,526	19,115,302	230	19,115,532
Working Expenses	-	147,246,366	9,816,425	—	9,816,425
NET TRAFFIC RECEIPTS	-	139,483,160	9,298,877	230	9,299,107
Guaranteed Railways: Net Traffic Receipts	-	14,192,735	946,182	—	946,182
Subsidised Companies: Repayment of Advances of Interest	-	482,880	32,192	17,870	50,062
TOTAL	-	154,158,775	10,277,251	18,100	10,295,351
Charges:					
State Railways:					
Interest and Annuities*	-	50,109,224	3,340,614	5,511,831	8,852,445
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	-	1,363,263	90,884	1,026,892	1,117,776
Subsidised Companies: Land, &c.	-	633,194	42,213	—	42,213
Miscellaneous: Surveys and Central Establishments	-	875,044	58,336	—	58,336
TOTAL	-	52,980,725	3,532,047	6,583,723	10,070,770
TOTAL NET RECEIPTS (or Charges)	-	101,178,050	6,745,204	6,520,623	224,581
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	-	27,244,019	1,816,268	—	1,816,268
Working Expenses	-	11,319,158	754,610	—	754,610
	-	15,924,861	1,061,658	—	1,061,658
Portion of Land Revenue due to Irrigation	-	12,215,889	814,393	—	814,393
	-	28,140,750	1,876,051	—	1,876,051
Interest on Debt	-	14,536,567	969,105	—	969,105
NET RECEIPTS FROM MAJOR WORKS	-	13,604,183	906,946	—	906,946
Minor Works and Navigation:					
Receipts	-	2,008,354	133,890	—	133,890
Charges	-	12,682,863	845,525	1,917	847,442
Net Charges FOR MINOR WORKS	-	10,674,509	711,635	1,917	713,552
TOTAL NET RECEIPTS (or Charges)	-	2,929,674	195,311	1,917	193,394
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 6)	-	110,701,922	7,380,127	6,879,239	500,888

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1902-03.	1903-04.	1904-05.
	£	£	£
East Indian Railway	167,420	174,696	182,289
Eastern Bengal Railway	16,710	17,360	18,034
Scinde, Punjab, and Delhi Railway	66,599	69,171	71,842
Great Indian Peninsula Railway	341,405	351,204	361,285
TOTAL	592,134	612,431	633,450

APPENDIX IV.—continued.

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
22,570,568	1,504,705	—	1,504,705		23,613,625	1,574,241	—	1,574,241	
18,925,109	1,261,673	104,694	1,366,367		19,943,357	1,329,556	153,034	1,482,590	
3,645,459	243,032	104,694	138,338	138,338	3,670,268	244,685	153,034	91,651	91,651
12,766,375	851,092	6,543	857,635		13,406,813	893,788	4,135	897,923	
10,098,716	673,248	243,576	916,824		10,642,134	709,476	192,792	902,268	
2,667,659	177,844	237,033	59,189	59,189	2,764,679	184,312	188,657	4,345	4,345
308,234,483	20,548,965	230	20,549,195		342,954,370	22,863,625	230	22,863,855	
155,466,784	10,364,453	—	10,364,453		169,140,199	11,276,013	—	11,276,013	
152,767,699	10,184,512	230	10,184,742		173,814,171	11,587,612	230	11,587,842	
14,121,946	941,463	—	941,463		16,122,208	1,074,814	—	1,074,814	
488,845	32,590	7,222	39,812		566,840	37,789	9,525	47,314	
167,378,490	11,158,565	7,452	11,166,017		190,503,219	12,700,215	9,755	12,709,970	
52,818,262	3,521,217	5,557,330	9,078,547		55,599,687	3,706,646	5,624,051	9,330,697	
1,759,660	117,311	1,032,772	1,150,083		2,078,891	138,593	1,045,143	1,183,736	
457,490	30,499	—	30,499		753,548	50,337	—	50,237	
806,520	53,768	—	53,768		715,666	47,711	—	47,711	
55,841,932	3,722,795	6,590,102	10,312,897		59,147,792	3,943,187	6,669,194	10,612,381	
111,536,558	7,435,770	6,582,650	853,120	853,120	131,355,427	8,757,028	6,659,439	2,097,589	2,097,589
28,800,449	1,920,030	—	1,920,030		29,914,971	1,994,331	—	1,994,331	
12,161,268	810,751	—	810,751		13,129,212	875,281	—	875,281	
16,639,181	1,109,279	—	1,109,279		16,785,759	1,119,050	—	1,119,050	
12,557,090	837,139	—	837,139		13,398,743	893,250	—	893,250	
29,196,271	1,946,418	—	1,946,418		30,184,502	2,012,300	—	2,012,300	
14,913,519	994,235	—	994,235		15,228,363	1,015,224	—	1,015,224	
14,282,752	952,183	—	952,183		14,956,139	997,076	—	997,076	
2,249,192	149,946	—	149,946		2,686,498	179,100	—	179,100	
13,039,745	869,316	2,150	871,466		13,362,501	890,834	1,998	892,832	
10,790,553	719,370	2,150	721,520		10,676,003	711,734	1,998	713,732	
3,492,199	232,813	2,150	230,663	230,663	4,280,136	285,342	1,998	283,344	283,344
121,841,875	8,089,459	6,926,527	1,162,932	1,162,932	142,070,510	9,471,367	7,003,128	2,468,239	2,468,239

APPENDIX IV.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1905-06.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupers.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE :		£	£	£	£
Receipts - - - - -	24,760,873	1,650,724	—	1,650,724	
Deduct,—Charges - - - - -	21,291,381	1,419,426	121,334	1,540,760	
NET RECEIPTS (or Charges) - -	3,469,492	231,298	121,334	109,964	109,964
2. TELEGRAPH :					
Receipts - - - - -	13,540,107	902,674	7,180	909,854	
Deduct,—Charges - - - - -	11,383,141	758,876	317,613	1,076,489	
NET RECEIPTS (or Charges) -	2,156,966	143,798	310,433	166,635	166,635
3. RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	353,840,234	23,589,349	230	23,589,579	
Working Expenses - - - - -	174,708,462	11,647,231	—	11,647,231	
NET TRAFFIC RECEIPTS - - -	179,131,772	11,942,118	230	11,942,348	
Guaranteed Railways : Net Traffic Receipts	13,829,631	921,975	—	921,975	
Subsidised Companies : Repayment of Advances of Interest - - - -	371,618	24,775	17,853	42,628	
TOTAL - - - - -	193,333,021	12,888,868	18,083	12,906,951	
Charges :					
State Railways :					
Interest and Annuities* - - - -	59,085,923	3,939,062	5,735,338	9,674,400	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. -	1,933,696	128,913	1,038,620	1,167,533	
Subsidised Companies, Land, &c. - -	558,984	37,266	—	37,266	
Miscellaneous : Surveys and Central Estab- lishments - - - - -	508,902	33,926	—	33,926	
TOTAL - - - - -	62,087,505	4,139,167	6,773,958	10,913,125	
TOTAL NET RECEIPTS (or Charges) -	131,245,516	8,749,701	6,755,875	1,993,826	1,993,826
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	28,037,332	1,869,156	—	1,869,156	
Working Expenses - - - - -	13,467,347	897,823	—	897,823	
	14,569,985	971,333	—	971,333	
Portion of Land Revenue due to Irrigation -	14,531,687	968,779	—	968,779	
	29,101,672	1,940,112	—	1,940,112	
Interest on Debt - - - - -	15,621,842	1,041,456	—	1,041,456	
NET RECEIPTS FROM MAJOR WORKS	13,479,830	898,656	—	898,656	
Minor Works and Navigation :					
Receipts - - - - -	2,470,095	164,673	—	164,673	
Charges - - - - -	14,060,016	937,334	—	937,334	
Net Charges FOR MINOR WORKS -	11,589,921	772,661	—	772,661	
TOTAL NET RECEIPTS (or Charges) -	1,889,909	125,995	—	125,995	125,995
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 8) - - - - -	138,761,883	9,250,792	7,187,642	2,063,150	2,063,150

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1905-06.	1906-07.	1907-08.
	£	£	£
East Indian Railway - - - - -	233,066	242,367	252,124
Eastern Bengal Railway - - - - -	22,089	22,915	23,777
Scinde, Punjab, and Delhi Railway - - -	100,883	104,530	108,355
Great Indian Peninsula Railway - - - -	371,657	382,323	393,297
TOTAL - - - - -	727,693	752,135	777,553

APPENDIX IV.—continued.

1906-07.					1907-08.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£			£	£	£	£
26,267,186	1,751,146	—	1,751,146		27,359,983	1,823,999	—	1,823,999	
23,103,709	1,540,247	62,686	1,602,933		25,673,099	1,711,540	61,180	1,772,720	
3,163,477	210,899	62,686	148,213	148,213	1,686,884	112,459	61,180	51,279	51,279
14,166,341	944,423	8,583	953,006		14,917,910	994,527	12,270	1,006,797	
12,148,295	809,886	316,319	1,126,205		12,813,078	854,205	230,242	1,084,447	
2,018,046	134,537	307,736	173,199	173,199	2,104,832	140,322	217,972	77,650	77,650
386,712,722	25,780,848	230	25,781,078		409,450,713	27,296,714	230	27,296,944	
198,783,672	13,252,245	—	13,252,245		226,182,511	15,078,834	—	15,078,834	
187,929,050	12,528,603	230	12,528,833		183,268,202	12,217,880	230	12,218,110	
5,982,017	398,801	—	398,801		3,429,224	228,615	—	228,615	
388,746	25,917	30,272	56,189		208,839	13,923	38,683	52,606	
194,299,813	12,953,321	30,502	12,983,823		186,906,265	12,460,418	38,913	12,499,331	
38,406,120	2,560,408	7,415,286	9,975,694		40,832,229	2,722,148	7,525,561	10,247,709	
625,535	41,702	584,751	626,453		232,966	15,531	576,576	592,107	
517,387	34,493	—	34,493		220,731	14,715	—	14,715	
592,650	39,510	—	39,510		1,226,963	81,798	—	81,798	
40,141,692	2,676,113	8,000,037	10,676,150		42,512,889	2,834,192	8,102,137	10,936,329	
154,158,121	10,277,208	7,969,535	2,307,673	2,307,673	144,393,376	9,626,226	8,063,224	1,563,002	1,563,002
35,133,476	2,342,231	—	2,342,231		33,120,215	2,208,014	—	2,208,014	
14,169,487	944,632	—	944,632		15,060,137	1,004,009	—	1,004,009	
20,963,989	1,397,599	—	1,397,599		18,060,078	1,204,005	—	1,204,005	
15,104,710	1,006,981	—	1,006,981		15,607,989	1,040,533	—	1,040,533	
36,068,699	2,404,580	—	2,404,580		33,668,067	2,244,538	—	2,244,538	
12,426,488	828,433	106,798	935,231		13,088,523	872,568	108,344	980,912	
23,642,211	1,576,147	106,798	1,469,349		20,579,544	1,371,970	108,344	1,263,626	
2,755,575	183,705	—	183,705		3,480,677	232,045	—	232,045	
12,853,470	856,898	—	856,898		12,737,946	849,196	—	849,196	
10,097,895	673,193	—	673,193		9,257,269	617,151	—	617,151	
13,544,316	902,954	106,798	796,156	796,156	11,322,275	754,819	108,344	646,475	646,475
172,883,960	11,525,598	8,446,755	3,078,843	3,078,843	159,507,371	10,633,826	8,450,720	2,183,106	2,183,106

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1908-09.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
			£	£	£	£
1. POST OFFICE:						
Receipts - - - - -		27,384,300	1,825,620	—	1,825,620	
Deduct,—Charges - - - - -		27,629,469	1,841,964	54,789	1,896,753	
NET RECEIPTS (or Charges) - - -		245,169	16,344	54,789	71,133	71,133
2. TELEGRAPH:						
Receipts - - - - -		14,569,059	971,271	6,826	978,097	
Deduct,—Charges - - - - -		13,190,770	879,385	148,688	1,028,073	
NET RECEIPTS (or Charges) - - -		1,378,289	91,886	141,862	49,976	49,976
3. RAILWAYS:						
Receipts:						
State Railways:						
Gross Receipts - - - - -		401,963,920	26,797,595	2,293	26,799,888	
Working Expenses - - - - -		253,696,330	16,913,089	—	16,913,089	
NET TRAFFIC RECEIPTS - - - - -		148,267,590	9,884,506	2,293	9,886,799	
Guaranteed Railways: Net Traffic Receipts		14,419	961	—	961	
Subsidised Companies: Repayment of Advances of Interest - - - - -		239,585	15,972	56,231	72,203	
TOTAL - - - - -		148,492,756	9,899,517	58,524	9,958,041	
Charges:						
Railways:						
Interest and Annuities* - - - - -		42,625,806	2,841,721	8,249,846	11,091,567	
Guaranteed Railways:						
Interest, Surplus Profits, Land, &c. - - -		191,150	12,743	—	12,743	
Subsidised Companies: Land, &c. - - - - -		1,062,981	70,865	—	70,865	
Miscellaneous: Surveys and Central Estab- lishments - - - - -		376,746	25,116	—	25,116	
TOTAL - - - - -		44,256,683	2,950,445	8,249,846	11,200,291	
TOTAL NET RECEIPTS (or Charges) -		104,236,073	6,949,072	8,191,322	1,242,250	1,242,250
4. IRRIGATION:						
Major Works (or Works for which Capital and Revenue Accounts are kept):						
Direct Receipts - - - - -		33,714,356	2,247,624	—	2,247,624	
Working Expenses - - - - -		15,548,826	1,036,589	—	1,036,589	
Portion of Land Revenue due to Irrigation -		18,165,530	1,211,035	—	1,211,035	
		16,365,668	1,091,044	—	1,091,044	
Interest on Debt - - - - -		34,531,198	2,302,079	—	2,302,079	
		13,625,073	908,338	108,989	1,017,327	
NET RECEIPTS FROM MAJOR WORKS -		20,906,125	1,393,741	108,989	1,284,752	
Minor Works and Navigation:						
Receipts - - - - -		3,290,007	219,334	—	219,334	
Charges - - - - -		13,428,947	895,263	—	895,263	
Net Charges FOR MINOR WORKS -		10,138,940	675,929	—	675,929	
TOTAL NET RECEIPTS (or Charges) -		10,767,185	717,812	108,989	608,823	608,823
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 8 and 10) - - - - -		116,136,378	7,742,426	8,496,962	754,536	754,536

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :—

	1908-09.	1909-10.	1910-11.
	£	£	£
East Indian Railway - - - - -	262,334	273,018	284,226
Eastern Bengal Railway - - - - -	24,677	25,616	26,596
Scinde, Punjab, and Delhi Railway - - -	112,349	116,529	120,902
Great Indian Peninsula Railway - - - -	404,586	416,198	428,144
Madras Railway - - - - -	61,687	94,244	97,583
Total - - - - -	865,635	925,605	957,451

APPENDIX IV.—continued.

1909-10.					1910-11.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£	£	£	£		£	£	£	£
28,908,431	1,927,229	—	1,927,229	353	29,953,836	1,996,922	—	1,996,922	46,030
28,083,826	1,872,255	55,327	1,927,582		28,406,978	1,893,798	57,094	1,950,892	
824,605	54,974	55,327	353		1,546,858	103,124	57,094	46,030	
13,479,855	898,657	4,194	902,851	89,582	14,892,327	992,822	4,337	997,159	20,327
13,223,208	881,547	110,886	992,433		12,723,698	848,247	128,585	976,832	
256,647	17,110	106,692	89,582		2,168,629	144,575	124,248	20,327	
433,855,517	28,923,701	230	28,923,931	824,922	459,442,886	30,629,526	230	30,629,756	2,017,496
243,214,762	16,214,318	—	16,214,318		244,854,428	16,323,629	—	16,323,629	
190,640,755	12,709,383	230	12,709,613		214,588,458	14,305,897	230	14,306,127	
724	48	—	48	606,300	—	—	—	—	584,387
220,641	14,709	43,587	58,296		203,920	13,595	25,751	39,346	
190,860,672	12,724,044	43,817	12,767,861		214,792,378	14,319,492	25,981	14,345,473	
44,451,875	2,963,458	8,580,963	11,544,421	824,922	45,956,449	3,063,763	8,740,159	11,803,922	2,017,496
4,810,793	320,719	—	320,719		6,949,542	463,302	—	463,302	
606,177	40,412	—	40,412		424,114	28,274	—	28,274	
560,799	37,387	—	37,387	824,922	487,174	32,479	—	32,479	2,017,496
50,429,644	3,361,976	8,580,963	11,942,939		53,817,279	3,587,818	8,740,159	12,327,977	
140,431,028	9,362,068	8,537,146	824,922		160,975,099	10,731,674	8,714,178	2,017,496	
34,606,161	2,307,077	—	2,307,077	606,300	34,320,758	2,288,051	—	2,288,051	584,387
16,413,166	1,094,211	—	1,094,211		16,644,319	1,109,621	—	1,109,621	
18,192,995	1,212,866	—	1,212,866		17,676,439	1,178,430	—	1,178,430	
16,760,820	1,117,388	—	1,117,388	606,300	17,670,078	1,178,005	—	1,178,005	584,387
34,953,815	2,330,254	—	2,330,254		35,346,517	2,356,435	—	2,356,435	
14,253,680	950,245	108,465	1,058,710		15,045,994	1,003,066	112,344	1,115,410	
20,700,135	1,380,009	108,465	1,271,544	606,300	20,300,523	1,353,369	112,344	1,241,025	584,387
3,535,360	235,691	—	235,691		3,426,980	228,465	—	228,465	
13,514,021	900,935	—	900,935		13,272,185	884,813	290	885,103	
9,978,661	665,244	—	665,244	606,300	9,845,205	656,348	290	656,638	584,387
10,721,474	714,765	108,465	606,300		10,455,318	697,021	112,634	584,387	
152,233,754	10,148,917	8,807,630	1,341,287	1,341,287	175,145,904	11,676,394	9,008,154	2,668,240	2,668,240

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1911-12.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE:			£	£	£	£
Receipts		32,014,179	2,134,279	—	2,134,279	125,809
Deduct,—Charges		29,303,231	1,953,549	54,921	2,008,470	
NET RECEIPTS		2,710,948	180,730	54,921	125,809	
2. TELEGRAPH:						6,509
Receipts		16,236,543	1,082,436	4,989	1,087,425	
Deduct,—Charges		13,653,986	910,266	183,668	1,093,934	
NET RECEIPTS		2,582,557	172,170	178,679	6,509	
3. RAILWAYS:						
Receipts:						
State Railways:						
Gross Receipts		503,683,486	33,578,899	230	33,579,129	
Working Expenses		258,945,724	17,263,048	—	17,263,048	
NET TRAFFIC RECEIPTS		244,737,762	16,315,851	230	16,316,081	
Guaranteed Railways: Net Traffic Receipts		—	—	—	—	
Subsidised Companies: Repayment of Advances of Interest		192,296	12,820	44,825	57,645	
TOTAL		244,930,058	16,328,671	45,055	16,373,726	
Charges:						
State Railways:						
Interest and Annuities*		48,306,728	3,220,448	8,804,710	12,025,158	
Guaranteed Railways:						
Interest, Surplus Profits, Land, &c.		7,230,008	482,001	—	482,001	
Subsidised Companies: Land, &c.		909,394	60,626	—	60,626	
Miscellaneous: Surveys and Central Estab- lishments		272,560	18,171	—	18,171	
TOTAL		56,718,690	3,781,246	8,804,710	12,585,956	
TOTAL NET RECEIPTS (or Charges)		188,211,368	12,547,425	8,759,655	3,787,770	3,787,770
4. IRRIGATION:						
Major Works (or Works for which Capital and Revenue Accounts are kept):						
Direct Receipts		35,722,988	2,381,533	—	2,381,533	
Working Expenses		17,176,543	1,145,103	—	1,145,103	
		18,546,445	1,236,430	—	1,236,430	
Portion of Land Revenue due to Irrigation		20,271,977	1,351,465	—	1,351,465	
		38,818,422	2,587,895	—	2,587,895	
Interest on Debt		15,994,080	1,066,272	116,595	1,182,867	
NET RECEIPTS FROM MAJOR WORKS		22,824,342	1,521,623	116,595	1,405,028	
Minor Works and Navigation:						
Receipts		3,705,809	247,054	—	247,054	
Charges		12,691,097	846,073	840	846,913	
Net Charges FOR MINOR WORKS		8,985,288	599,019	840	599,859	
TOTAL NET RECEIPTS (or Charges)		13,839,054	922,604	117,435	805,169	805,169
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 10)		207,343,927	13,822,929	9,110,690	4,712,239	4,712,239

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :

	1911-12.	1912-13.
	£	£
East Indian Railway - - - - -	302,311	342,374
Eastern Bengal Railway - - - - -	28,087	31,210
Scinde, Punjab, and Delhi Railway - - - - -	129,578	155,083
Great Indian Peninsula Railway - - - - -	440,436	453,078
Madras Railway - - - - -	101,040	104,621
TOTAL - - - - -	1,001,452	1,086,366

APPENDIX IV.—*continued.*

1912-13.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		REVENUE.
	£	£	£	£
33,936,539	2,262,436	—	2,262,436	
29,579,320	1,971,955	54,612	2,026,567	
4,357,219	290,481	54,612	235,869	235,869
17,518,562	1,167,904	6,220	1,174,124	
13,836,498	922,433	183,513	1,105,946	
3,682,064	245,471	177,293	68,178	68,178
550,291,140	36,686,076	288	36,686,364	
280,231,303	18,682,087	—	18,682,087	
270,059,837	18,003,989	288	18,004,277	
59,707	3,980	—	3,980	
235,088	15,673	57,501	73,174	
270,354,632	18,023,642	57,789	18,081,431	
52,333,314	3,488,821	8,979,898	12,468,719	
10,644,626	709,642	—	709,642	
505,102	33,674	—	33,674	
900,631	66,042	—	66,042	
64,472,673	4,298,179	8,979,898	13,278,077	
205,881,959	13,725,463	8,922,109	4,803,354	4,803,354
39,112,179	2,607,478	—	2,607,478	
17,526,591	1,168,439	1	1,168,440	
21,585,588	1,439,039	1	1,439,038	
23,073,667	1,538,245	—	1,538,245	
44,659,255	2,977,284	1	2,977,283	
17,366,737	1,157,783	124,730	1,282,513	
27,292,518	1,819,501	124,731	1,694,770	
3,982,403	265,494	—	265,494	
12,736,211	849,081	1,894	850,975	
8,753,808	583,587	1,894	585,481	
18,538,710	1,235,914	126,625	1,109,289	1,109,289
232,459,952	15,497,329	9,280,639	6,216,690	6,216,690

APPENDIX V.

MINT.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	6,168,083	411,206	32	411,238	
Charges - - - - -	6,234,258	415,617	8,397	424,014	
NET RECEIPTS or Charges (shown on pages 4 and 6) - - - - -	66,175	4,411	8,365	12,776	12,776

MINT.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	4,817,052	321,137	46	321,183	
Charges - - - - -	1,629,649	108,643	11,436	120,079	
NET RECEIPTS or Charges (shown on pages 6 and 8) - - - - -	3,187,403	212,494	11,390	201,104	201,104

MINT.	1908-09.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	1,539,808	102,654	—	102,654	
Charges - - - - -	2,421,989	161,466	30,063	192,129	
NET RECEIPTS or Charges (shown on pages 8 and 10) - - - - -	882,181	58,812	30,063	89,475	89,475

MINT.	1911-12.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	5,504,452	366,963	137	367,100	
Charges - - - - -	1,663,540	110,903	5,604	116,507	
NET RECEIPTS or Charges (shown on page 10) - - - - -	3,840,912	256,060	5,467	250,593	250,593

APPENDIX V.

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	£
43,270,754	2,884,717	49	2,884,766		3,095,454	206,364	46	206,410	
41,662,331	2,777,489	8,096	2,785,585		1,552,767	103,518	14,359	117,877	
1,608,423	107,228	8,047	99,181	99,181	1,542,687	102,846	14,313	—	88,533

1906-07.					1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	£
6,291,969	419,465	33	419,498		6,658,760	443,918	—	443,918	
1,958,645	130,577	36,321	166,898		1,955,231	130,349	34,552	164,901	
4,333,324	288,888	36,288	252,600	252,600	4,703,529	313,569	34,552	279,017	279,017

1909-10.					1910-11.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	£
1,889,293	125,953	—	125,953		2,941,653	196,110	—	196,110	
1,935,424	129,028	14,730	143,758		1,304,673	86,978	5,391	92,369	
46,131	3,075	14,730	17,805	17,805	1,636,980	109,132	5,391	103,741	103,741

1912-13.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£
7,310,375	487,359	—	487,359	
2,033,407	135,560	6,783	142,343	
5,276,968	351,799	6,783	345,016	345,016

APPENDIX VI.

EXCHANGE.	1902-03.		1903-04.	
	Rupces.	Equivalent at Rs. 15 = 1l.	Rupces.	Equivalent at Rs. 15 = 1l.
	£		£	
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE CHARGED AGAINST REVENUE, AT—				
(1) Average rate obtained for Bills and Transfers sold by the Secretary of State during the year -	264,974,738		260,197,625	
(2) Rs. 15 for 1l. - - - -	265,005,240		260,995,950	
Difference:—				
Receipt, or Charge - - - -	30,502	2,033	798,325	53,222
Exchange on Remittance Account:				
Receipt, or Charge - - - -	443,066	29,538	78,108	5,207
TOTAL, shown on pages 4, 6, and 8 -	473,568	31,571	876,433	58,429
Exchange Compensation Allowance to Officers -	4,750,069	316,671	5,070,131	338,009
GRAND TOTAL: Receipt, or Charge -	—	285,100	—	279,580

EXCHANGE.	1908-09.		1909-10.	
	Rupces.	Equivalent at Rs. 15 = 1l.	Rupces.	Equivalent at Rs. 15 = 1l.
	£		£	
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE CHARGED AGAINST REVENUE, AT—				
(1) Average rate obtained for Bills and Transfers sold by the Secretary of State during the year -	275,468,277		276,884,747	
(2) Rs. 15 for 1l. - - - -	274,851,285		276,175,635	
Difference:—				
Receipt, or Charge - - - -	616,992	41,134	709,112	47,274
Exchange on Remittance Account:				
Receipt - - - -	100,440	6,697	41,897	2,793
TOTAL, shown on pages 8 and 10 -	516,552	34,437	667,215	44,481
Exchange Compensation Allowance to Officers -	5,260,069	350,671	5,335,485	355,699
GRAND TOTAL: Charge - - -	—	385,108	—	311,218

APPENDIX VI.

1904-05.		1905-06.		1906-07.		1907-08.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£	.	£		£
281,623,947		264,287,595		273,578,936		266,037,392	
282,414,810		264,993,495		275,009,145		266,529,450	
790,863	52,724	705,900	47,060	1,430,209	95,347	492,058	32,804
620,114	41,341	537,157	35,810	1,420,119	94,675	925,606	61,707
1,410,977	94,065	1,243,057	82,870	2,850,328	190,022	1,417,664	94,511
5,248,149	349,877	5,423,575	361,572	5,494,799	366,320	5,383,182	358,879
—	255,812	—	278,702	—	176,298	—	264,368

1910-11.		1911-12.		1912-13.	
Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£		£
280,139,808		284,448,028		290,588,980	
279,085,590		282,978,690		289,534,380	
1,054,218	70,281	1,469,338	97,956	1,054,600	70,307
2,962	197	116,119	7,741	458,588	30,572
1,051,256	70,084	1,585,457	105,697	1,513,188	100,879
5,231,287	348,752	5,153,949	343,596	5,026,777	335,118
—	278,668	—	237,899	—	234,239

APPENDIX VII.

DEBT SERVICES.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. INTEREST ON DEBT - - - - -	40,918,933	£ 2,727,928	£ 4,365,547	£ 7,093,475	£
Amounts chargeable to Railways (see pp. 28 and 29).	49,851,608	3,333,440	1,362,388	4,685,828	
Amounts chargeable to Irrigation (see pp. 28 and 29).	14,536,567	969,105	—	969,105	
	64,388,175	4,292,545	1,362,388	5,654,933	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*23,469,242	*1,564,617	3,003,159	1,438,542	
2. INTEREST on other Obligations - - - - -	5,917,462	394,497	224	394,721	
	17,551,780	1,170,120	3,003,383	1,833,263	
Deduct,—Receipts† - - - - -	10,568,767	704,583	157,315	861,898	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 5 and 7 - - - - -	28,120,547	1,874,703	2,846,068	971,365	971,365

DEBT SERVICES.	1905-06.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. INTEREST ON DEBT - - - - -	43,917,978	£ 2,927,865	£ 4,418,371	£ 7,346,236	£
Amounts chargeable to Railways (see pp. 30 and 31).	58,724,879	3,914,992	1,435,001	5,349,993	
Amounts chargeable to Irrigation (see pp. 30 and 31).	15,621,842	1,041,456	—	1,041,456	
	74,346,721	4,956,448	1,435,001	6,391,449	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*30,428,743	*2,028,583	2,983,370	954,787	
2. INTEREST on other Obligations - - - - -	6,805,379	453,692	—	453,692	
	23,623,364	1,574,891	2,983,370	1,408,479	
Deduct,—Receipts† - - - - -	10,444,567	696,304	237,877	934,181	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 7 and 9) - - - - -	34,067,931	2,271,195	2,745,493	474,298	474,298

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to land holders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX VII.

1903-04.					1904-05.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
41,776,092	2,785,072	4,342,826	7,127,898		42,792,544	2,852,836	4,423,911	7,276,747	
52,435,672	3,495,711	1,359,281	4,854,992		55,217,951	3,681,197	1,378,746	5,059,943	
14,913,519	994,235	—	994,235		15,228,363	1,015,224	—	1,015,224	
67,349,191	4,489,946	1,359,281	5,849,227		70,446,314	4,696,421	1,378,746	6,075,167	
*25,573,099	*1,704,874	2,983,545	1,278,671		*27,653,770	*1,843,584	3,045,165	1,201,580	
6,298,216	419,881	3	419,884		6,653,397	443,560	—	443,560	
19,274,883	1,284,993	2,983,548	1,698,555		21,000,373	1,400,025	3,045,165	1,645,140	
11,205,925	747,061	141,788	888,849		10,182,770	678,851	160,471	839,322	
30,480,808	2,032,054	2,841,760	809,706	809,706	31,183,143	2,078,876	2,884,694	805,818	805,818

1906-07.					1907-08.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
45,496,632	3,033,109	4,870,244	7,903,353		46,229,345	3,081,956	4,990,485	8,072,441	
37,807,002	2,520,467	3,027,943	5,548,410		39,773,282	2,651,552	3,118,662	5,770,214	
12,426,488	828,433	106,798	935,231		13,088,523	872,568	108,344	980,912	
50,233,490	3,348,900	3,134,741	6,483,641		52,861,805	3,524,120	3,227,006	6,751,136	
*4,736,858	*315,791	1,735,503	1,419,712		*6,632,460	*442,164	1,763,479	1,321,315	
7,442,572	496,172	—	496,172		7,492,940	499,529	—	499,529	
2,705,714	180,381	1,735,503	1,915,884		860,480	57,365	1,763,479	1,820,844	
10,856,414	723,761	248,432	972,193		11,777,460	785,164	180,593	965,757	
8,150,700	543,380	1,487,071	943,691	943,691	10,916,980	727,799	1,582,886	855,087	855,087

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VII.—continued.

DEBT SERVICES.	1908-09.					NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.		
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .	Sterling.			
		£	£	£		£
1. INTEREST ON DEBT - - - - -	47,745,440	3,183,029	5,286,565	8,469,594		
Amounts chargeable to Railways (<i>see</i> pp. 32 and 33).	41,425,434	2,761,696	3,253,052	6,014,748		
Amounts chargeable to Irrigation (<i>see</i> pp. 32 and 33).	13,625,073	908,338	108,989	1,017,327		
	55,050,507	3,670,034	3,362,041	7,032,075		
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*7,305,067	*487,005	1,924,524	1,437,519		
2. INTEREST on other Obligations - - - - -	7,939,685	529,313	—	529,313		
	634,618	42,308	1,924,524	1,966,832		
<i>Deduct,—Receipts†</i> - - - - -	13,466,066	897,737	89,588	987,325		
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irriga- tion—shown on pp. 9 and 11) - - - }	12,821,448	855,429	1,834,936	979,507		979,507

DEBT SERVICES.	1911-12.					NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.		
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .	Sterling.			
		£	£	£		£
1. INTEREST ON DEBT - - - - -	48,893,847	3,259,590	6,022,639	9,282,229		
Amounts chargeable to Railways (<i>see</i> pp. 34 and 35).	45,626,525	3,041,768	3,622,442	6,664,210		
Amounts chargeable to Irrigation (<i>see</i> pp. 34 and 35).	15,994,080	1,066,272	116,595	1,182,867		
	61,620,605	4,108,040	3,739,037	7,847,077		
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*12,726,758	*848,450	2,283,602	1,435,152		
2. INTEREST on other Obligations - - - - -	9,038,751	602,583	—	602,583		
	3,688,007	245,867	2,283,602	2,037,735		
<i>Deduct,—Receipts†</i> - - - - -	14,876,078	991,739	457,002	1,448,741		
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irriga- tion—shown on page 11) - - - }	18,564,085	1,237,606	1,826,600	588,994		588,994

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.
† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.—continued.

1909-10.					1910-11.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupces.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupces.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
48,498,139	3,233,209	5,519,190	8,752,399		48,121,945	3,208,130	5,781,552	8,989,682	
42,283,760	2,818,917	3,308,274	6,127,191		43,061,629	2,870,775	3,396,910	6,267,685	
14,253,680	950,246	108,465	1,058,711		15,045,994	1,003,066	112,344	1,115,410	
56,537,440	3,769,163	3,416,739	7,185,902		58,107,623	3,873,841	3,509,254	7,383,095	
*8,039,301	*535,954	2,102,451	1,566,497		*9,985,678	*665,711	2,272,298	1,606,587	
8,228,217	548,548	—	548,548		8,434,730	562,315	—	562,315	
188,916	12,594	2,102,451	2,115,045		1,550,948	103,396	2,272,298	2,168,902	
15,248,837	1,016,589	167,754	1,184,343		15,799,586	1,053,306	412,133	1,465,439	
15,059,921	1,003,995	1,934,697	930,702	930,702	17,350,534	1,156,702	1,860,165	703,463	703,463

1912-13.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupces.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£
49,801,687	3,320,112	6,203,996	9,524,108	
49,346,705	3,289,780	3,782,768	7,072,548	
17,366,737	1,157,783	124,730	1,282,513	
66,713,442	4,447,563	3,907,498	8,355,061	
*16,911,755	*1,127,451	2,296,498	1,169,047	
9,622,316	641,488	—	641,488	
7,289,439	485,963	2,296,498	1,810,535	
15,092,638	1,006,176	467,532	1,473,708	
22,382,077	1,492,139	1,828,966	336,827	336,827

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VIII.

MILITARY SERVICES.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.	£	£
1. ARMY:		£	£	£	£
Effective Charges - - - - -	170,999,003	11,399,934	2,926,858	14,326,792	
Re-organisation - - - - -	—	—	—	—	
Non-Effective Charges - - - - -	9,837,015	655,801	2,363,799	3,019,600	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	180,836,018	12,055,735	5,290,657	17,346,392	
Deduct,—Receipts: Effective - - - - -	9,817,847	654,523	333,733	988,256	
Re-organisation - - - - -	—	—	—	—	
Non-Effective - - - - -	1,162,034	77,469	59,265	136,734	
Total - - - - -	10,979,881	731,992	392,998	1,124,990	
TOTAL NET ARMY CHARGES - - - - -	169,856,137	11,323,743	4,897,659	16,221,402	16,221,402
2. MARINE - - - - -	2,017,381	134,492	274,730	409,222	
Deduct,—Receipts - - - - -	815,681	54,379	—	54,379	
TOTAL NET MARINE CHARGES - - - - -	1,201,700	80,113	274,730	354,843	354,843
3. MILITARY WORKS:—					
Ordinary Charges - - - - -	15,510,922	1,034,062	62,607	1,096,669	
Re-organisation - - - - -	—	—	—	—	
Deduct,—Receipts - - - - -	574,515	38,301	—	38,301	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	14,936,407	995,761	62,607	1,058,368	1,058,368
4. SPECIAL DEFENCE WORKS - - - - -	—	—	—	—	—
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 5 and 7) }	185,994,244	12,399,617	5,234,996	17,634,613	17,634,613

	1905-06.				
	Rupees.	£	£	£	£
1. ARMY:					
Effective Charges - - - - -	194,323,949	12,954,930	2,066,665	15,021,595	
Re-organisation - - - - -	6,881,904	458,793	715,567	1,174,360	
Non-Effective Charges - - - - -	10,295,803	686,387	2,384,788	3,071,175	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	211,501,656	14,100,110	5,167,020	19,267,130	
Deduct,—Receipts: Effective - - - - -	8,519,122	567,941	490,432	1,058,373	
Re-organisation - - - - -	4,417	295	—	295	
Non-Effective - - - - -	1,407,285	93,819	37,209	131,028	
Total - - - - -	9,930,824	662,055	527,641	1,189,696	
TOTAL NET ARMY CHARGES - - - - -	201,570,832	13,438,055	4,639,379	18,077,434	18,077,434
2. MARINE - - - - -	4,098,980	273,265	277,805	551,070	
Deduct,—Receipts - - - - -	1,993,297	132,886	10,884	143,770	
TOTAL NET MARINE CHARGES - - - - -	2,105,683	140,379	266,921	407,300	407,300
3. MILITARY WORKS:—					
Ordinary Charges - - - - -	13,232,457	882,164	47,645	929,809	
Re-organisation - - - - -	2,468,117	164,542	554	165,096	
Deduct,—Receipts - - - - -	739,582	49,306	—	49,306	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	14,960,992	997,400	48,199	1,045,599	1,045,599
4. SPECIAL DEFENCE WORKS - - - - -	1,128,782	75,252	71,054	146,306	146,306
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 7 and 9) }	219,766,289	14,651,086	5,025,553	69,676,639	19,676,639

APPENDIX VIII.

1903-04.					1904-05.				
INDIA.		ENGLAND.	TOTAL.	NET	INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDITURE.	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDITURE.
	£	£	£	£		£	£	£	£
182,714,858	12,180,990	2,618,780	14,799,770		195,340,056	13,022,670	2,946,125	15,968,795	
—	—	—	—		6,167,087	411,139	686,366	1,097,505	
10,092,048	672,803	2,392,635	3,065,438		10,080,632	672,042	2,437,352	3,109,394	
—	—	—	—		—	—	—	—	
192,806,906	12,853,793	5,011,415	17,865,208		211,587,775	14,105,851	6,069,843	20,175,694	
—	—	—	—		—	—	—	—	
8,181,045	545,403	402,632	948,035		7,755,858	517,057	327,327	844,384	
—	—	—	—		95	6	—	6	
1,404,589	93,639	47,754	141,393		1,346,318	89,755	26,786	116,541	
—	—	—	—		—	—	—	—	
9,585,634	639,042	450,386	1,089,428		9,102,271	606,818	354,113	960,931	
—	—	—	—		—	—	—	—	
183,221,272	12,214,751	4,561,029	16,775,780	16,775,780	202,485,504	13,499,033	5,715,730	19,214,763	19,214,763
—	—	—	—		—	—	—	—	
4,556,901	303,794	309,957	613,751		4,520,689	301,379	319,410	620,789	
3,664,993	244,333	21,000	265,333		2,996,859	199,791	4,000	203,791	
—	—	—	—		—	—	—	—	
891,908	59,461	288,957	348,418	348,418	1,523,830	101,588	315,410	416,998	416,998
—	—	—	—		—	—	—	—	
14,725,195	981,680	52,974	1,034,654		13,946,562	929,771	49,641	979,412	
—	—	—	—		32,810	2,187	—	2,187	
676,244	45,083	—	45,083		681,931	45,462	—	45,462	
—	—	—	—		—	—	—	—	
14,048,951	936,597	52,974	989,571	989,571	13,297,441	886,496	49,641	936,137	936,137
—	—	—	—		—	—	—	—	
325,395	21,693	5,361	27,054	27,054	538,613	35,908	92,387	128,295	128,295
—	—	—	—		—	—	—	—	
198,487,526	13,232,502	4,908,321	18,140,823	18,140,823	217,845,388	14,523,025	6,173,168	20,696,193	20,696,193
—	—	—	—		—	—	—	—	

1906-07.					1907-08.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
201,969,620	13,464,641	3,092,900	16,557,541		199,788,207	13,319,214	2,218,290	15,537,504	
—	—	—	—		—	—	—	—	
10,116,965	674,464	2,425,840	3,100,304		9,891,248	659,416	2,450,613	3,110,029	
—	—	—	—		—	—	—	—	
212,086,585	14,139,105	5,518,740	19,657,845		209,679,455	13,978,630	4,668,903	18,647,533	
—	—	—	—		—	—	—	—	
9,803,377	653,558	441,956	1,095,514		7,983,278	532,219	376,330	908,546	
—	—	—	—		—	—	—	—	
1,380,251	92,017	30,038	122,055		1,265,146	84,343	29,587	113,930	
—	—	—	—		—	—	—	—	
11,183,628	745,575	471,994	1,217,569		9,248,424	616,562	405,917	1,022,479	
—	—	—	—		—	—	—	—	
200,902,957	13,393,530	5,046,746	18,440,276	18,440,276	200,431,031	13,362,068	4,262,986	17,625,054	17,625,054
—	—	—	—		—	—	—	—	
4,148,935*	276,596	386,789	663,385		3,596,072	239,738	245,286	485,024	
2,221,896	148,126	49	148,175		1,315,296	87,686	—	87,686	
—	—	—	—		—	—	—	—	
1,927,039	128,470	386,740	515,210	515,210	2,280,776	152,052	245,286	397,338	397,338
—	—	—	—		—	—	—	—	
16,028,916	1,068,594	58,921	1,127,515		16,444,534	1,096,303	70,640	1,166,943	
—	—	—	—		—	—	—	—	
764,984	50,999	—	50,999		859,015	57,268	—	57,268	
—	—	—	—		—	—	—	—	
15,263,932	1,017,595	58,921	1,076,516	1,076,516	15,585,519	1,039,035	70,640	1,109,675	1,109,675
—	—	—	—		—	—	—	—	
1,411,302	94,087	44,271	138,358	138,358	1,431,376	95,425	20,862	116,287	116,287
—	—	—	—		—	—	—	—	
219,505,230	14,633,682	5,536,678	20,170,360	20,170,360	219,728,702	14,648,580	4,599,774	19,248,354	19,248,354
—	—	—	—		—	—	—	—	

* Differs from the amount shown in Statement B., appended to the Financial Statement for 1908-09, by Rs. 15,242 on account of pensions of the Imperial Marine Department debited in that year to Provincial Revenues which are in the Financial Statement taken under the head "29 Superannuation Allowances and Pensions."

APPENDIX VIII.—continued.

MILITARY SERVICES.		1908-09.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
1. ARMY :			£	£	£	£
Effective Charges - - - - -		204,686,485	13,645,766	2,385,336	16,031,102	
Re-organisation - - - - -		—	—	—	—	
Non-Effective Charges - - - - -		10,151,545	676,770	2,469,394	3,146,164	
Military Operations - - - - -		—	—	—	—	
TOTAL - - - - -		214,838,030	14,322,536	4,854,730	19,177,266	
Deduct,—Receipts : Effective - - - - -		6,756,868	450,458	314,282	764,740	
Re-organisation - - - - -		—	—	—	—	
Non-Effective - - - - -		1,049,702	69,980	28,219	98,199	
Total - - - - -		7,806,570	520,438	342,501	862,939	
TOTAL NET ARMY CHARGES - - - - -		207,031,460	13,802,098	4,512,229	18,314,327	18,314,327
2. MARINE - - - - -		3,668,571	244,571	232,386	476,957	
Deduct,—Receipts - - - - -		1,881,727	125,448	—	125,448	
TOTAL NET MARINE CHARGES - - - - -		1,786,844	119,123	232,386	351,509	351,509
3. MILITARY WORKS :						
Ordinary Charges - - - - -		13,894,414	926,295	41,067	967,362	
Re-organisation - - - - -		—	—	—	—	
Deduct,—Receipts - - - - -		888,805	59,254	—	59,254	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -		13,005,609	867,041	41,067	908,108	908,108
4. SPECIAL DEFENCE WORKS - - - - -		255,230	17,015	12,029	29,044	29,044
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 9 and 11) - - - - -		222,079,143	14,805,277	4,797,711	19,602,988	19,602,988

MILITARY SERVICES.		1911-12.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	£	£	£	
1. ARMY :			£	£	£	£
Effective Charges - - - - -		208,403,972	13,893,598	2,439,364	16,332,962	
Re-organisation - - - - -		—	—	—	—	
Non-Effective Charges - - - - -		10,485,675	699,045	2,504,539	3,203,584	
Military Operations - - - - -		—	—	—	—	
TOTAL - - - - -		218,889,647	14,592,643	4,943,903	19,536,546	
Deduct,—Receipts : Effective - - - - -		9,245,431	616,362	444,668	1,061,030	
Re-organisation - - - - -		—	—	—	—	
Non-Effective - - - - -		1,245,992	83,066	35,270	118,336	
Total - - - - -		10,491,423	699,428	479,938	1,179,366	
TOTAL NET ARMY CHARGES - - - - -		208,398,224	13,893,215	4,463,965	18,357,180	18,357,180
2. MARINE - - - - -		3,761,939	250,796	199,932	450,728	
Deduct,—Receipts - - - - -		1,273,487	84,900	—	84,900	
TOTAL NET MARINE CHARGES - - - - -		2,488,452	165,896	199,932	365,828	365,828
3. MILITARY WORKS :						
Ordinary Charges - - - - -		13,086,104	872,407	37,250	909,657	
Re-organisation - - - - -		—	—	—	—	
Deduct,—Receipts - - - - -		1,181,866	78,791	—	78,791	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -		11,904,238	793,616	37,250	830,866	830,866
4. SPECIAL DEFENCE WORKS - - - - -		40,570	2,705	2,001	4,706	4,706
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 11) - - - - -		222,831,484	14,855,432	4,703,148	19,558,580	19,558,580

APPENDIX VIII.—continued.

1909-10.					1910-11.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND Sterling	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
203,133,282	13,542,219	2,211,982	15,754,201	17,923,453	204,148,426	13,609,895	2,336,228	15,946,123	18,073,131
10,258,085	683,872	2,463,108	3,146,980		10,514,653	700,977	2,484,680	3,185,657	
213,391,367	14,226,091	4,675,090	18,901,181		214,663,079	14,310,872	4,820,908	19,131,780	
7,358,192	490,546	385,011	875,557		8,407,438	560,496	387,658	948,154	
1,117,662	74,511	27,660	102,171		1,187,317	79,154	31,341	110,495	
8,475,854	565,057	412,671	977,728		9,594,755	639,650	418,999	1,058,649	
204,915,513	13,661,034	4,262,419	17,923,453		205,068,324	13,671,222	4,401,909	18,073,131	
3,779,010	251,934	209,223	461,157		3,564,182	237,612	208,255	445,867	
1,251,892	83,460	—	83,460		1,376,810	91,787	—	91,787	
2,527,118	168,474	209,223	377,697	377,697	2,187,372	145,825	208,255	354,080	354,080
12,357,178	823,812	34,530	858,342	782,569	13,075,454	871,697	28,740	900,437	829,844
1,136,600	75,773	—	75,773		1,058,888	70,593	—	70,593	
11,220,578	748,039	34,530	782,569		12,016,566	801,104	28,740	829,844	
82,934	5,529	23,075	28,604		38,785	2,586	5,401	7,987	
218,746,143	14,583,076	4,529,247	19,112,323	19,112,323	219,311,047	14,620,737	4,644,305	19,265,042	19,265,042

1912-13.				
Rupees.	£	£	£	£
206,237,829	13,749,189	2,589,430	16,338,619	18,348,723
10,743,291	716,219	2,521,688	3,237,907	
216,981,120	14,465,408	5,111,118	19,576,526	
12,099,693	806,646	300,598	1,107,244	
1,260,924	84,062	36,497	120,559	
13,360,617	890,708	337,095	1,227,803	
203,620,503	13,574,700	4,774,023	18,348,723	
3,836,942	255,796	224,132	479,928	
1,315,039	87,669	—	87,669	
2,521,903	168,127	224,132	392,259	392,259
12,809,508	853,967	33,412	887,379	815,217
1,082,428	72,162	—	72,162	
11,727,080	781,805	33,412	815,217	
88,287	5,886	3,381	9,267	
217,957,773	14,530,518	5,034,948	19,565,466	19,565,466

APPENDIX IX.

COLLECTION OF REVENUE.	1902-03.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	43,196,574	2,879,771	148	2,879,919	
Forest - - - - -	11,249,331	749,955	1,828	751,783	
Salt - - - - -	5,186,238	345,749	142	345,891	
Stamps - - - - -	1,161,149	77,410	31,898	109,308	
Excise - - - - -	2,837,618	189,175	9	189,184	
Provincial Rates - - - - -	112,557	7,504	—	7,504	
Customs - - - - -	2,417,843	161,190	145	161,335	
Assessed Taxes - - - - -	360,841	24,056	—	24,056	
Registration - - - - -	2,577,670	171,845	—	171,845	
TOTAL (shown on pages 5 and 7) - - -	69,099,821	4,606,655	34,170	4,640,825	4,640,825

COLLECTION OF REVENUE.	1905-06.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	49,421,312	3,294,754	1,811	3,296,565	
Forest - - - - -	14,258,521	950,568	4,250	954,818	
Salt - - - - -	5,441,628	362,775	391	363,166	
Stamps - - - - -	1,295,424	86,362	41,802	128,164	
Excise - - - - -	3,871,724	258,115	1	258,116	
Provincial Rates - - - - -	93,301	6,220	—	6,220	
Customs - - - - -	2,730,322	182,021	438	182,459	
Assessed Taxes - - - - -	337,766	22,518	—	22,518	
Registration - - - - -	2,814,198	187,613	—	187,613	
TOTAL (shown on pages 7 and 9) - - -	80,264,196	5,350,946	48,693	5,399,639	5,399,639

APPENDIX IX.

1903-04.					1904-05.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
45,298,076	3,019,872	408	3,020,280		47,604,109	3,173,608	875	3,174,483	
12,166,993	811,133	2,485	813,618		12,967,856	864,524	4,614	869,138	
4,935,853	329,057	2,134	331,191		5,162,759	344,184	918	345,102	
1,202,373	80,158	42,221	122,379		1,234,918	82,328	38,763	121,091	
3,208,429	213,895	33	213,928		3,622,103	241,473	841	242,314	
90,437	6,029	—	6,029		84,256	5,617	—	5,617	
2,520,550	168,037	128	168,165		2,683,465	178,898	348	179,246	
342,204	22,814	—	22,814		315,129	21,008	—	21,008	
2,667,009	177,800	—	177,800		2,713,486	180,899	—	180,899	
72,431,924	4,828,795	47,409	4,876,204	4,876,204	76,388,081	5,092,539	46,359	5,138,898	5,138,898

1906-07.					1907-08.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
50,296,986	3,353,132	790	3,353,922		52,503,025	3,500,202	1,138	3,501,340	
14,093,152	939,543	9,323	948,866		14,635,975	975,732	4,608	980,340	
5,446,786	363,119	1,370	364,489		5,446,039	363,069	415	363,484	
1,289,498	85,966	100,300	186,266		477,439	31,829	107,280	139,109	
4,117,933	274,529	80	274,609		4,440,008	296,000	94	296,094	
66,279	4,419	—	4,419		71,049	4,737	—	4,737	
2,999,434	199,962	222	200,184		3,088,036	205,869	609	206,478	
357,418	23,828	—	23,828		368,650	24,577	—	24,577	
2,991,463	199,431	—	199,431		3,204,970	213,664	—	213,664	
81,658,949	5,443,929	112,085	5,556,014	5,556,014	84,235,191	5,615,679	114,144	5,729,823	5,729,823

APPENDIX IX.—*continued.*

COLLECTION OF REVENUE.	1908-09.				NET EXPENDI- TURE.
	INDIA.		ENGLAND. Sterling.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£	
Land Revenue - - - - -	54,802,018	3,653,468	464	3,653,932	
Forest - - - - -	14,827,390	988,492	5,666	994,158	
Salt - - - - -	5,122,891	341,526	1,582	343,108	
Stamps - - - - -	560,564	37,371	136,667	174,038	
Excise - - - - -	5,856,042	390,403	149	390,552	
Provincial Rates - - - - -	65,761	4,384	—	4,384	
Customs - - - - -	3,132,958	208,864	159	209,023	
Assessed Taxes - - - - -	383,524	25,568	—	25,568	
Registration - - - - -	3,477,139	231,809	—	231,809	
TOTAL (shown on pages 9 and 11) -	88,228,285	588,885	144,687	6,026,572	6,026,572

COLLECTION OF REVENUE.						1911-12.				
						INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
						Rupees.	Equivalent at Rs. 15 = 1l.			
			£	£	£	£				
Land Revenue	-	-	-	-	56,766,274	3,784,418	2,036	3,786,454		
Forest	-	-	-	-	17,040,290	1,136,019	6,183	1,142,202		
Salt	-	-	-	-	5,516,410	367,761	729	368,490		
Stamps	-	-	-	-	663,877	44,259	89,931	134,190		
Excise	-	-	-	-	6,287,138	419,142	111	419,253		
Provincial Rates	-	-	-	-	85,418	5,695	—	5,695		
Customs	-	-	-	-	3,753,695	250,246	467	250,713		
Assessed Taxes	-	-	-	-	424,173	28,278	—	28,278		
Registration	-	-	-	-	3,723,829	248,256	—	248,256		
TOTAL (shown on page 11)						94,261,104	6,284,074	99,457	6,383,531	6,383,531

APPENDIX IX.—continued.

1909-10.					1910-11.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
54,742,665	3,649,511	568	3,650,079		54,907,649	3,660,510	1,916	3,662,426	
15,026,339	1,001,756	4,941	1,006,697		15,406,088	1,027,072	6,189	1,033,261	
4,952,549	330,170	573	330,743		5,618,198	374,547	2,529	377,076	
724,460	48,297	103,492	151,789		665,419	44,361	79,459	123,820	
5,963,658	397,577	336	397,913		6,082,944	405,530	464	405,994	
74,175	4,945	—	4,945		69,363	4,624	—	4,624	
3,256,867	217,124	371	217,495		3,583,963	238,931	635	239,566	
391,888	26,126	—	26,126		404,863	26,991	—	26,991	
3,535,734	235,716	—	235,716		3,610,491	240,699	—	240,699	
88,668,335	5,911,222	110,281	6,021 503	6,021,503	90,348,978	6,023,265	91,192	6,114,457	6,114,457

1912-13.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£
57,994,554	3,866,304	1,725	3,868,029	
17,207,018	1,147,134	5,451	1,152,585	
5,600,032	373,335	673	374,008	
951,453	63,430	90,468	153,898	
6,428,527	428,568	3	428,571	
72,877	4,859	—	4,859	
3,856,892	257,126	162	257,288	
425,809	28,387	—	28,387	
3,697,983	246,532	—	246,532	
96,235,145	6,415,675	98,482	6,514,157	6,514,157

APPENDIX X.

1902-03.					
CIVIL DEPARTMENTS.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges - - - - -	17,818,276	1,187,885	251,474	1,439,359	1,439,359
2. LAW COURTS :					
Charges - - - - -	33,226,184	2,215,079	210	2,215,289	
Receipts - - - - -	3,623,825	241,589	—	241,589	
	29,602,359	1,973,490	210	1,973,700	1,973,700
3. JAILS :					
Charges - - - - -	10,881,591	725,440	65	725,505	
Receipts - - - - -	3,544,533	236,302	—	236,302	
	7,337,058	489,138	65	489,203	489,203
4. POLICE :					
Charges - - - - -	41,040,274	2,736,018	1,675	2,737,693	
Receipts - - - - -	2,561,539	170,769	—	170,769	
	38,478,735	2,565,249	1,675	2,566,924	2,566,924
5. PORTS AND PILOTAGE :					
Charges - - - - -	2,015,850	134,390	80	134,470	
Receipts - - - - -	1,809,999	120,666	—	120,666	
	205,851	13,724	80	13,804	13,804
6. EDUCATION :					
Charges - - - - -	12,492,718	832,848	1,882	834,730	
Receipts - - - - -	1,697,477	113,166	—	113,166	
	10,795,241	719,682	1,882	721,564	721,564
7. ECCLESIASTICAL :					
Charges - - - - -	1,655,652	110,377	646	111,023	111,023
8. MEDICAL :					
Charges - - - - -	10,607,263	707,151	8,414	715,565	
Receipts - - - - -	839,463	55,964	1,446	57,410	
	9,767,800	651,187	6,968	658,155	658,155
9. POLITICAL :					
Charges - - - - -	12,183,119	812,207	7,249	819,456	819,456
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges - - - - -	6,663,647	444,243	33,457	477,700	
Receipts - - - - -	1,374,272	91,618	531	92,149	
	5,289,375	352,625	32,926	385,551	385,551
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 5 and 7) }	133,133,406	8,875,564	303,175	9,178,739	9,178,739

APPENDIX X.

1903-04.					1904-05.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
17,027,333	1,135,156	279,602	1,414,758	1,414,758	16,854,438	1,123,629	272,236	1,395,865	1,395,865
34,138,223	2,275,881	778	2,276,659	2,020,757	35,066,466	2,337,764	480	2,338,244	2,086,306
3,838,538	255,902	—	255,902		3,779,068	251,938	—	251,938	
30,299,685	2,019,979	778	2,020,757		31,287,398	2,085,826	480	2,086,306	
10,695,458	713,031	83	713,114	472,502	10,597,957	706,530	19	706,549	461,144
3,609,178	240,612	—	240,612		3,681,072	245,405	—	245,405	
7,086,280	472,419	83	472,502		6,916,885	461,125	19	461,144	
41,796,089	2,786,406	967	2,787,373	2,612,134	42,904,677	2,860,312	622	2,860,934	2,686,942
2,628,586	175,239	—	175,239		2,609,875	173,992	—	173,992	
39,167,503	2,611,167	967	2,612,134		40,294,802	2,686,320	622	2,686,942	
2,149,370	143,291	48	143,339	15,469	3,046,546	203,103	238	203,341	61,178
1,918,053	127,870	—	127,870		2,132,454	142,163	—	142,163	
231,317	15,421	48	15,469		914,092	60,940	238	61,178	
13,120,884	874,725	3,708	878,433	762,283	14,728,654	981,910	5,064	986,974	864,156
1,742,245	116,150	—	116,150		1,842,278	122,818	—	122,818	
11,378,639	758,575	3,708	762,283		12,886,376	859,092	5,064	864,156	
1,692,069	112,805	936	113,741	113,741	1,809,727	120,649	390	121,039	121,039
10,111,916	674,127	5,887	680,014	619,616	10,524,023	701,601	6,196	707,797	650,216
885,709	59,047	1,351	60,398		847,136	56,476	1,105	57,581	
9,226,207	615,080	4,536	619,616		9,676,887	645,125	5,091	650,216	
10,462,019	697,468	5,092	702,560	702,560	11,793,498	786,233	4,094	790,327	790,327
7,261,900	484,127	34,524	518,651	416,029	7,000,306	466,688	34,891	501,579	414,971
1,528,450	101,897	725	102,622		1,289,865	85,991	617	86,608	
5,733,450	382,230	33,799	416,029		5,710,441	380,697	34,274	414,971	
132,304,502	8,820,300	329,549	9,149,849	9,149,849	138,144,544	9,209,636	322,508	9,532,144	9,532,144

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.						1905-06.				NET EXPENDI- TURE.
						INDIA.		ENGLAND.	TOTAL.	
						Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :							£	£	£	£
Charges	-	-	-	-	-	18,308,239	1,220,549	290,342	1,510,891	1,510,891
2. LAW COURTS :										
Charges	-	-	-	-	-	36,143,989	2,409,599	150	2,409,749	
Receipts	-	-	-	-	-	4,133,068	275,538	—	275,538	
						32,010,921	2,134,061	150	2,134,211	2,134,211
3. JAILS										
Charges	-	-	-	-	-	11,900,946	793,397	2	793,399	
Receipts	-	-	-	-	-	3,798,432	253,229	—	253,229	
						8,102,514	540,168	2	540,170	540,170
4. POLICE :										
Charges	-	-	-	-	-	45,909,698	3,060,647	1,109	3,061,756	
Receipts	-	-	-	-	-	2,548,080	169,872	—	169,872	
						43,361,618	2,890,775	1,109	2,891,884	2,891,884
5. PORTS AND PILOTAGE :										
Charges	-	-	-	-	-	2,365,841	157,723	48	157,771	
Receipts	-	-	-	-	-	2,182,435	145,496	—	145,496	
						183,406	12,227	48	12,275	12,275
6. EDUCATION :										
Charges	-	-	-	-	-	18,273,075	1,218,205	5,646	1,223,851	
Receipts	-	-	-	-	-	2,046,549	136,436	—	136,436	
						16,226,526	1,081,769	5,646	1,087,415	1,087,415
7. ECCLESIASTICAL :										
Charges	-	-	-	-	-	1,816,331	121,089	282	121,371	121,371
8. MEDICAL :										
Charges	-	-	-	-	-	11,272,681	751,512	10,865	762,377	
Receipts	-	-	-	-	-	1,022,406	68,160	1,156	69,316	
						10,250,275	683,352	9,709	693,061	693,061
9. POLITICAL :										
Charges	-	-	-	-	-	14,068,500	937,900	5,534	943,434	943,434
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :										
Charges	-	-	-	-	-	8,669,751	577,983	45,121	623,104	
Receipts	-	-	-	-	-	1,259,565	83,971	352	84,323	
						7,410,186	494,012	44,769	538,781	538,781
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 7 and 9)						151,738,516	10,115,902	357,591	10,473,493	10,473,493

APPENDIX X.—*continued.*

1906-07.					1907-08.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.	Sterling.			Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
18,672,411	£ 1,244,827	£ 280,008	£ 1,524,835	£ 1,524,835	19,311,376	£ 1,287,425	£ 334,718	£ 1,622,143	£ 1,622,143
38,100,453	2,540,030	466	2,540,496	2,269,073	38,884,521	2,592,302	150	2,592,452	2,328,365
4,071,344	271,423	—	271,423		3,961,297	264,087	—	264,087	
34,029,109	2,268,607	466	2,269,073		34,923,224	2,328,215	150	2,328,365	
12,645,210	843,014	90	843,104	591,386	12,824,239	854,949	1,817	856,766	602,363
3,775,780	251,718	—	251,718		3,816,046	254,403	—	254,403	
8,869,430	591,296	90	591,386		9,008,193	600,546	1,817	602,363	
52,995,067	3,533,005	1,700	3,534,705	3,384,395	57,162,909	3,810,861	2,493	3,813,354	3,659,703
2,254,653	150,310	—	150,310		2,304,761	153,651	—	153,651	
50,740,414	3,382,695	1,700	3,384,395		54,858,148	3,657,210	2,493	3,659,703	
2,414,142	160,943	67	161,010	17,048	2,618,672	174,578	221	174,799	35,929
2,159,429	143,962	—	143,962		2,083,054	138,870	—	138,870	
254,713	16,981	67	17,048		535,618	35,708	221	35,929	
20,136,373	1,342,425	6,157	1,348,582	1,207,594	22,218,348	1,481,223	7,869	1,489,092	1,343,807
2,114,820	140,988	—	140,988		2,179,267	145,285	—	145,285	
18,021,553	1,201,437	6,157	1,207,594		20,039,081	1,335,938	7,869	1,343,807	
1,882,920	125,528	378	125,906	125,906	1,848,599	123,240	306	123,546	123,546
12,057,009	803,801	12,587	816,388	760,742	12,738,274	849,218	7,385	856,603	804,134
820,086	54,673	973	55,646		773,443	51,562	907	52,469	
11,236,923	749,128	11,614	760,742		11,964,831	797,656	6,478	804,134	
15,843,710	1,056,247	3,786	1,060,033	1,060,033	11,851,636	790,109	6,046	796,155	796,155
9,544,088	636,272	55,027	691,299	604,517	10,520,907	701,394	71,264	772,658	683,504
1,292,212	86,148	634	86,782		1,330,010	88,667	487	89,154	
8,251,876	550,124	54,393	604,517		9,190,897	612,727	70,777	683,504	
167,803,059	11,186,870	358,659	11,545,529	11,545,529	173,531,603	11,568,774	430,875	11,999,649	11,999,649

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.		1908-09.			
		INDIA.		ENGLAND.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	
1. GENERAL ADMINISTRATION:			£	£	£
Charges	- - - - -	20,120,985	1,341,399	353,434	1,694,833
2. LAW COURTS:					
Charges	- - - - -	41,296,481	2,753,098	488	2,753,586
Receipts	- - - - -	4,201,755	280,117	—	280,117
		37,094,726	2,472,981	488	2,473,469
3. JAILS:					
Charges	- - - - -	13,994,937	932,996	—	932,996
Receipts	- - - - -	3,693,502	246,233	—	246,233
		10,301,435	686,763	—	686,763
4. POLICE:					
Charges	- - - - -	62,915,852	4,194,390	1,832	4,196,322
Receipts	- - - - -	2,371,844	158,123	—	158,123
		60,544,008	4,036,267	1,832	4,038,099
5. PORTS AND PILOTAGE:					
Charges	- - - - -	3,778,294	251,886	212	252,098
Receipts	- - - - -	2,099,818	139,988	—	139,988
		1,678,476	111,898	212	112,110
6. EDUCATION:					
Charges	- - - - -	25,101,363	1,673,424	8,911	1,682,335
Receipts	- - - - -	2,376,453	158,430	—	158,430
		22,724,910	1,514,994	8,911	1,523,905
7. ECCLESIASTICAL:					
Charges	- - - - -	1,790,147	119,343	739	120,082
8. MEDICAL:					
Charges	- - - - -	15,107,243	1,007,150	10,562	1,017,712
Receipts	- - - - -	833,091	55,539	1,010	56,549
		14,274,152	951,611	9,552	961,163
9. POLITICAL:					
Charges	- - - - -	14,987,659	999,177	8,335	1,007,512
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS:					
Charges	- - - - -	11,618,394	774,560	56,744	831,304
Receipts	- - - - -	1,580,654	105,377	1,159	106,536
		10,037,740	669,183	55,585	724,768
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 9 and 11)		193,554,238	12,903,616	439,088	13,342,704

APPENDIX X.—continued.

1909-10.					1910-11.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
19,943,149	1,329,543	326,236	1,655,779	1,655,779	21,114,758	1,407,651	348,609	1,756,260	1,756,260
41,347,382	2,756,492	257	2,756,749	2,463,410	42,984,867	2,865,658	1,372	2,867,030	2,556,367
4,400,079	293,339	—	293,339		4,659,947	310,663	—	310,663	
36,947,303	2,463,153	257	2,463,410		38,324,920	2,554,995	1,372	2,556,367	
12,796,262	853,084	—	853,084	622,929	12,768,256	851,217	—	851,217	613,426
3,452,324	230,155	—	230,155		3,566,867	237,791	—	237,791	
9,343,938	622,929	—	622,929		9,201,389	613,426	—	613,426	
63,300,046	4,220,003	2,303	4,222,306	4,073,356	65,242,316	4,349,488	2,124	4,351,612	4,196,239
2,234,250	148,950	—	148,950		2,330,592	155,373	—	155,373	
61,065,796	4,071,053	2,303	4,073,356		62,911,724	4,194,115	2,124	4,196,239	
2,620,902	174,727	52	174,779	34,696	2,667,514	177,834	56	177,890	31,359
2,101,249	140,083	—	140,083		2,197,963	146,531	—	146,531	
519,653	34,644	52	34,696		469,551	31,303	56	31,359	
25,417,629	1,694,510	10,363	1,704,873	1,538,997	27,530,953	1,835,397	10,846	1,846,243	1,662,607
2,488,135	165,876	—	165,876		2,754,546	183,636	—	183,636	
22,929,494	1,528,634	10,363	1,538,997		24,776,407	1,651,761	10,846	1,662,607	
1,853,312	123,554	489	124,043	124,043	1,865,160	124,344	334	124,678	124,678
14,369,495	957,967	9,866	967,833	909,598	14,569,743	971,316	11,606	982,922	919,225
861,108	57,407	828	58,235		943,366	62,891	806	63,697	
13,508,387	900,560	9,038	909,598		13,626,377	908,425	10,800	919,225	
13,030,159	868,677	6,450	875,127	875,127	16,356,807	1,090,454	5,016	1,095,470	1,095,470
12,302,880	820,192	31,204	851,396	741,953	12,818,405	854,560	23,485	878,045	764,613
1,615,393	107,693	1,745	109,438		1,682,573	112,172	1,260	113,432	
10,687,487	712,499	29,459	741,958		11,135,832	742,388	22,225	764,613	
189,828,678	12,655,246	384,647	13,039,893	13,039,893	199,782,925	13,318,862	401,382	13,720,244	13,720,244

APPENDIX X.—*continued.*

CIVIL DEPARTMENTS.		1911-12.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupres.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£	
1. GENERAL ADMINISTRATION :						
Charges -	- - - -	32,757,573	2,183,838	442,403	2,626,241	2,626,241
2. LAW COURTS :						
Charges -	- - - -	44,682,901	2,978,860	3,136	2,981,996	
Receipts -	- - - -	4,854,890	323,660	—	323,660	
		39,828,011	2,655,200	3,136	2,658,336	2,658,336
3. JAILS :						
Charges -	- - - -	12,640,986	842,732	—	842,732	
Receipts -	- - - -	3,800,315	253,354	—	253,354	
		8,840,671	589,378	—	589,378	589,378
4. POLICE :						
Charges -	- - - -	69,019,587	4,601,306	1,671	4,602,977	
Receipts -	- - - -	1,841,065	122,738	—	122,738	
		67,178,522	4,478,568	1,671	4,480,239	4,480,239
5. PORTS AND PILOTAGE :						
Charges -	- - - -	2,724,663	181,644	46	181,690	
Receipts -	- - - -	2,276,052	151,737	—	151,737	
		448,611	29,907	46	29,953	29,953
6. EDUCATION :						
Charges -	- - - -	30,159,911	2,010,661	10,528	2,021,189	
Receipts -	- - - -	3,084,153	205,610	—	205,610	
		27,075,758	1,805,051	10,528	1,815,579	1,815,579
7. ECCLESIASTICAL :						
Charges -	- - - -	1,862,747	124,183	305	124,488	124,488
8. MEDICAL :						
Charges -	- - - -	17,158,275	1,143,885	11,605	1,155,490	
Receipts -	- - - -	989,826	65,988	859	66,847	
		16,168,449	1,077,897	10,746	1,088,643	1,088,643
9. POLITICAL :						
Charges -	- - - -	14,375,836	958,389	9,769	968,158	968,158
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :						
Charges -	- - - -	14,061,208	937,414	23,791	961,205	
Receipts -	- - - -	1,697,809	113,187	998	114,185	
		12,363,399	824,227	22,793	847,020	847,020
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 11)		220,899,577	14,726,638	501,397	15,228,035	15,228,035

APPENDIX X.—continued.

1912-13.				
INDIA.		ENGLAND.	TOTAL.	NET
Ruppes.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.
	£	£	£	£
23,443,288	1,562,886	381,196	1,944,082	1,944,082
44,829,512	2,988,634	2,467	2,991,101	
5,280,765	352,051	—	352,051	
39,548,747	2,636,583	2,467	2,639,050	2,639,050
13,093,327	872,889	—	872,889	
4,050,937	270,062	—	270,062	
9,042,390	602,827	—	602,827	602,827
69,849,656	4,656,644	1,356	4,658,000	
2,033,292	135,553	—	135,553	
67,816,364	4,521,091	1,356	4,522,447	4,522,447
2,714,675	180,978	104	181,082	
2,351,184	156,746	—	156,746	
363,491	24,232	104	24,336	24,336
38,993,898	2,599,593	10,539	2,610,132	
3,391,883	226,126	—	226,126	
35,602,015	2,373,467	10,539	2,384,006	2,384,006
1,886,972	125,798	205	126,003	126,003
19,750,310	1,316,687	10,531	1,327,218	
1,225,983	81,732	773	82,505	
18,524,327	1,234,955	9,758	1,244,713	1,244,713
14,971,120	998,075	7,848	1,005,923	1,005,923
14,203,272	946,885	25,440	972,325	
1,665,652	111,043	761	111,804	
12,537,620	835,842	24,679	860,521	860,521
223,736,334	14,915,756	438,152	15,353,908	15,353,908

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1902-03.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - - -	3,870,229	258,015	12,590	270,605	270,605
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	5,480	365	237,600	237,965	237,965
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	11,949,625	796,641	1,986,284	2,782,925	
Receipts - - - - -	1,758,683	117,245	82,577	199,822	
	10,190,942	679,396	1,903,707	2,583,103	2,583,103
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,883,206	458,880	102,348	561,228	
Receipts - - - - -	898,280	59,886	—	59,886	
	5,984,926	398,994	102,348	501,342	501,342
5. MISCELLANEOUS:					
Charges - - - - -	10,919,219	727,949	25,458	753,407	
Receipts - - - - -	4,027,869	268,525	6,954	275,479	
	6,891,350	459,424	18,504	477,928	477,928
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 5 and 7) - }	26,942,927	1,796,194	2,274,749	4,070,943	4,070,943

	1905-06.				
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,533,235	235,549	11,117	246,666	246,666
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	3,196	213	226,859	227,072	227,072
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	13,665,907	911,060	1,999,157	2,910,217	
Receipts - - - - -	1,882,919	125,528	70,893	196,421	
	11,782,988	785,532	1,928,264	2,713,796	2,713,796
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,851,426	456,762	89,771	546,533	
Receipts - - - - -	1,105,728	73,715	—	73,715	
	5,745,698	383,047	89,771	472,818	472,818
5. MISCELLANEOUS:					
Charges - - - - -	7,433,605	495,574	21,846	517,420	
Receipts - - - - -	4,169,472	277,965	56,522	334,487	
	3,264,133	217,609	34,676	182,933	182,933
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 7 and 9) - }	24,329,250	1,621,950	2,221,335	3,843,285	3,843,285

APPENDIX XI.

1903-04.					1904-05.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
£	£	£	£	£	£	£	£	£	£
3,699,387	246,626	10,843	257,469	257,469	3,565,635	237,709	10,672	248,381	248,381
4,271	285	229,740	230,025	230,025	778	52	211,338	211,390	211,390
12,471,083 1,790,727	831,405 119,381	1,991,460 78,254	2,822,865 197,635	2,625,230	13,168,968 1,782,554	877,931 118,837	1,999,664 73,048	2,877,595 191,885	2,685,710
10,680,356	712,024	1,913,206	2,625,230		11,386,414	759,094	1,926,616	2,685,710	
6,743,520 1,073,575	449,568 71,572	89,866 —	539,434 71,572		6,908,459 1,076,732	460,564 71,782	102,802 —	563,366 71,782	491,584
5,669,945	377,996	89,866	467,862	467,862	5,831,727	388,782	102,802	491,584	
8,629,772 4,195,251	575,319 279,683	15,757 13,025	591,076 292,708	298,368	5,922,600 4,049,142	394,840 269,943	65,986 2,584	460,826 272,527	
4,434,521	295,636	2,732	298,368		1,873,458	124,897	63,402	188,299	188,299
24,488,480	1,632,567	2,246,387	3,878,954	3,878,954	22,658,012	1,510,534	2,314,830	3,825,364	3,825,364

1906-07.					1907-08.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
3,377,795	225,187	10,460	235,647	235,647	3,381,861	225,457	23,487	248,944	248,944
4,686	312	243,015	243,327	243,327	2,334	156	329,359	329,515	329,515
*14,126,901 1,882,096	941,793 125,473	2,004,949 66,414	2,946,742 191,887	2,754,855	14,752,319 2,296,658	983,488 153,110	2,025,973 68,526	3,009,461 221,636	2,787,825
12,244,805	816,320	1,938,535	2,754,855		12,455,661	830,378	1,957,447	2,787,825	
7,930,088 1,181,176	528,673 78,745	115,320 —	643,993 78,745		8,962,034 1,372,089	597,469 91,472	138,115 —	735,584 91,472	644,112
6,748,912	449,928	115,320	565,248	565,248	7,589,945	505,997	138,115	644,112	
6,256,856 6,868,230	417,123 457,882	19,400 21,065	436,523 478,947	42,424	6,215,472 4,428,846	414,365 295,257	35,210 8,755	449,575 304,012	
611,374	40,759	1,665	42,424		1,786,626	119,108	26,455	145,563	145,563
21,764,824	1,450,988	2,305,665	3,756,653	3,756,653	25,216,427	1,681,096	2,474,863	4,155,959	4,155,959

Differs by Rs. 15,242 from the amount shown in Statement B., appended to the Financial Statement for 1908-09, *vide* footnote to page 46

APPENDIX XI.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1908-09.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,475,049	231,670	11,085	242,755	242,755
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	2,114	141	366,639	366,780	366,780
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	15,151,835	1,010,122	2,048,112	3,058,234	
Receipts - - - - -	1,878,976	125,265	69,746	195,011	
	13,272,859	884,857	1,978,366	2,863,223	2,863,223
4. STATIONERY AND PRINTING:					
Charges - - - - -	9,862,586	657,506	129,222	786,728	
Receipts - - - - -	1,433,520	95,568	—	95,568	
	8,429,066	561,938	129,222	691,160	691,160
5. MISCELLANEOUS:					
Charges - - - - -	5,770,772	384,718	36,361	421,079	
Receipts - - - - -	3,791,104	252,740	32,386	285,126	
	1,979,668	131,978	3,975	135,953	135,953
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 9 and 11) - }	27,158,756	1,810,584	2,489,287	4,299,871	4,299,871

	1911-12.				
	Rupees.	£	£	£	
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,239,416	215,961	11,100	227,061	227,061
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	19,597	1,307	424,435	425,742	425,742
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	17,203,865	1,146,924	2,040,496	3,187,420	
Receipts - - - - -	2,021,266	134,751	66,719	201,470	
	15,182,599	1,012,173	1,973,777	2,985,950	2,985,950
4. STATIONERY AND PRINTING:					
Charges - - - - -	8,471,823	564,788	104,903	669,691	
Receipts - - - - -	1,453,362	96,891	—	96,891	
	7,018,461	467,897	104,903	572,800	572,800
5. MISCELLANEOUS:					
Charges - - - - -	5,309,941	353,996	34,913	388,909	
Receipts - - - - -	5,584,562	372,304	36,714	409,018	
	274,621	18,308	1,801	20,109	20,109
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 11) - }	25,185,452	1,679,030	2,512,414	4,191,444	4,191,444

APPENDIX XI.—continued. *

1909-10.					1910-11.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
3,297,544	219,836	13,750	233,586	233,586	3,377,212	225,148	10,858	236,006	236,006
3,630	242	397,574	397,816	397,816	6,273	418	394,893	395,311	395,311
15,818,078 1,896,803	1,054,538 126,453	2,039,502 65,633	3,094,040 192,086	2,901,954	16,460,115 1,992,012	1,097,341 132,801	2,048,548 62,688	3,145,889 195,489	2,950,400
13,921,275	928,085	1,973,869	2,901,954		14,468,103	964,540	1,985,860	2,950,400	
9,113,630 1,429,853	607,576 95,324	117,147 —	724,723 95,324		8,876,621 1,464,842	591,775 97,656	122,394 —	714,169 97,656	616,513
7,683,777	512,252	117,147	629,399	629,399	7,411,779	494,119	122,394	616,513	
4,599,769 5,391,484	306,651 359,432	50,878 14,565	357,529 373,997	16,468	4,320,333 4,275,131	288,022 285,009	31,370 29,653	319,392 314,662	
791,715	52,781	36,313	16,468		45,202	3,013	1,717	4,730	4,730
24,114,511	1,607,634	2,538,653	4,146,287	4,146,287	25,308,569	1,687,238	2,515,722	4,202,960	4,202,960

1912-13.				
Rupees.	£	£	£	£
3,125,384	208,359	11,050	219,409	219,409
18,406	1,227	410,957	412,184	412,184
18,243,256 2,080,714	1,216,217 138,714	2,068,102 61,672	3,284,319 200,386	3,083,933
16,162,542	1,077,503	2,006,430	3,083,933	
8,816,919 1,381,167	587,795 92,078	91,747 —	679,542 92,078	
7,435,752	495,717	91,747	587,464	587,464
4,552,819 4,896,604	303,521 326,440	27,257 45,424	330,778 371,864	41,086
343,785	22,919	18,167	41,086	
26,398,299	1,759,887	2,502,017	4,261,904	4,261,904

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES).		1902-03.			
		INDIA.		ENGLAND.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 17.	Sterling.	
CIVIL WORKS:			£	£	£
Charges	- - - - -	44,197,563	2,946,504	107,562	3,054,066
Receipts	- - - - -	2,812,963	187,531	28,679	216,210
Net charge	- - - - -	41,384,600	2,758,973	78,883	2,837,856
CONSTRUCTION OF RAILWAYS:					
Charge	- - - - -	—	—	—	—
Receipt	- - - - -	834	56	—	56
TOTAL NET CHARGE (shown on pages 5 and 7)		41,383,766	2,758,917	78,883	2,837,800

CIVIL WORKS:		1905-06.			
		Rupees.	£	£	£
Charges	- - - - -	61,853,111	4,123,541	75,023	4,198,564
Receipts	- - - - -	3,527,491	235,166	19,338	254,504
Net Charge	- - - - -	58,325,620	3,888,375	55,685	3,944,060
CONSTRUCTION OF RAILWAYS:					
Charge	- - - - -	1,014	67	—	67
Receipt	- - - - -	—	—	—	—
TOTAL NET CHARGE (shown on pages 7 and 9)		58,326,634	3,888,442	55,685	3,944,127

CIVIL WORKS:		1908-09.			
		Rupees.	£	£	£
Charges	- - - - -	66,237,324	4,415,822	80,105	4,495,927
Receipts	- - - - -	4,319,072	287,938	—	287,938
Net Charge	- - - - -	61,918,252	4,127,884	80,105	4,207,989
CONSTRUCTION OF RAILWAYS:—CHARGE	-	6,235	415	—	415
TOTAL NET CHARGE (shown on pages 9 and 11)		61,924,487	4,128,299	80,105	4,208,404

CIVIL WORKS:		1911-12.			
		Rupees.	£	£	£
Charges	- - - - -	80,526,297	5,368,419	84,793	5,453,212
Receipts	- - - - -	4,903,867	326,924	—	326,924
Net Charge	- - - - -	75,622,430	5,041,495	84,793	5,126,288
CONSTRUCTION OF RAILWAYS:—CHARGE	-	12,535	836	—	836
TOTAL NET CHARGE (shown on page 11)	-	75,634,965	5,042,331	84,793	5,127,124

EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 10 February 1915 ;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1903–04 to 1913–14 (in continuation of Parliamentary Paper, No. 169 of Session 1914).”

India Office, }
11 February 1915. }

T. W. HOLDERNESS,
Under Secretary of State for India.

(*Sir George Scott Robertson.*)

Ordered, by The House of Commons, to be Printed,
11 February 1915.

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1915.

MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1913-14, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	85,207,175
From this total are excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure— <i>see below</i> —amounting to - - - - -	5,081,535
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	80,125,640
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these is -	22,279,576
The Balance is shown in the present Return as the total Net Revenue - - - - -	57,846,064

	£
The total Expenditure charged against Revenue was -	82,894,752
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	22,279,576
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments, amounting to - - - - -	60,615,176
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	5,081,535
The Balance is shown in the present Return as the total Net Expenditure - - - - -	55,533,641

At the close of the tables of Expenditure on pages 5, 7, 9, and 11 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the share of revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full share of revenue the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee), at which rate, approximately, the remittances from India to England have been effected since 1898. Any gain or loss to Government due to the slight variations from this rate is adjusted under the head of Exchange.

India Office,
1915.

NET INCOME.

	1903-04.		1904-05.	
	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :				
1. LAND REVENUE - - - - -	18,485,780		18,198,606	
2. FOREST - - - - -	1,477,393		1,599,162	
3. TRIBUTES FROM NATIVE STATES - - -	410,827		421,303	
	<u>20,374,000</u>		<u>20,219,071</u>	
(For Details, <i>see</i> Appendix I., pages 14 and 15.)				
II.—OPIUM, Net Receipts - - - - -	3,506,178		4,050,999	
(For Details, <i>see</i> Appendix II., pages 18 and 19.)				
III.—TAXATION, Net Receipts :				
1. SALT - - - - -	4,981,704		5,093,466	
2. STAMPS - - - - -	3,538,237		3,697,102	
3. EXCISE - - - - -	4,922,175		5,295,863	
4. PROVINCIAL RATES - - - - -	1,021,079		1,035,889	
5. CUSTOMS - - - - -	3,839,066		4,267,031	
6. ASSESSED TAXES - - - - -	1,198,816		1,262,521	
7. REGISTRATION - - - - -	326,041		337,921	
	<u>19,827,118</u>		<u>20,989,793</u>	
(For Details, <i>see</i> Appendix III., pages 20 and 21.)				
IV.—REVENUE DERIVED FROM COM-MERCIAL UNDERTAKINGS, Net Receipts or Charges :				
1. POST OFFICE - - - - -	138,338		91,651	
2. TELEGRAPH - - - - -	59,189		4,345	
3. RAILWAYS - - - - -	853,120		2,097,589	
4. IRRIGATION - - - - -	230,663		283,344	
	<u>1,162,932</u>		<u>2,468,239</u>	
(For Details, <i>see</i> Appendix IV., pages 28 and 29.)				
V.—MINT, Net Receipt or Charge - - - - -	99,181		88,533	
(For Details, <i>see</i> Appendix V., pages 36 and 37.)				
VI.—EXCHANGE, Net Receipt or Charge - - - - -	58,429		94,065	
(For Details, <i>see</i> Appendix VI., page 38.)				
Total Net Revenue - - - - -	£ 45,027,838		£ 47,910,700	

NET EXPENDITURE.

	1903-04.	1904-05.
	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation	— 809,706	— 805,818
(For Details, see Appendix VII., pages 40 and 41.)		
II.—MILITARY SERVICES—Net Expenditure :		
1. ARMY	16,775,780	19,214,763
2. MARINE	348,418	416,998
3. MILITARY WORKS	989,571	936,137
4. SPECIAL DEFENCES	27,054	128,295
	18,140,823	20,696,193
(For Details, see Appendix VIII., pages 44 and 45.)		
III.—COLLECTION OF REVENUE	— 4,876,204	— 5,138,898
(For Details, see Appendix IX., pages 48 and 49.)		
IV.—CIVIL SERVICES—Net Expenditure :		
1. CIVIL DEPARTMENTS	9,149,849	9,532,144
(For Details, see Appendix X., pages 52 and 53.)		
2. MISCELLANEOUS CIVIL CHARGES	3,878,954	3,825,364
(For Details, see Appendix XI., pages 60 and 61.)		
3. CIVIL WORKS (including Construction of Railways and Irrigation Works charged to Revenue)	3,155,058	3,266,337
(For Details, see Appendix XII., pages 64 and 65.)	16,183,861	16,623,845
V.—FAMINE RELIEF AND INSURANCE	— 905,680	— 1,000,009
(For Details, see Appendix XIII., pages 66 and 67.)		
VI.—PROVINCIAL ADJUSTMENTS :		
Add,—Increase of Provincial Balances by unspent allotments	— 1,114,221	— 189,860
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	— —	— —
Total Net Expenditure	£ 42,030,495	£ 44,454,623
Surplus or Deficit	£ 2,997,343	£ 3,456,077

NET INCOME.

	1905-06.	1906-07.	1907-08.
	£	£	£
I.—LAND REVENUE, &c., Net Receipts :			
1. LAND REVENUE - - -	18,102,520	19,066,832	17,982,592
2. FOREST - - -	1,775,124	1,763,627	1,727,701
3. TRIBUTES FROM NATIVE STATES	396,867	400,756	389,366
	<u>20,274,511</u>	<u>21,231,215</u>	<u>20,099,659</u>
(For Details, <i>see</i> Appendix I., pages 14 and 15.)			
II.—OPIUM, Net Receipts - - -	3,572,944	3,743,773	3,571,948
(For Details, <i>see</i> Appendix II., pages 18 and 19.)			
III.—TAXATION, Net Receipts :			
1. SALT - - -	4,109,939	4,095,173	3,072,378
2. STAMPS - - -	3,876,326	3,985,706	4,212,194
3. EXCISE - - -	5,621,059	5,835,462	6,163,111
4. PROVINCIAL RATES - - -	951,661	514,785	524,756
5. CUSTOMS - - -	4,258,366	4,232,499	4,895,771
6. ASSESSED TAXES - - -	1,314,678	1,416,327	1,495,853
7. REGISTRATION - - -	361,135	378,891	414,068
	<u>20,493,164</u>	<u>20,458,843</u>	<u>20,778,131</u>
(For Details, <i>see</i> Appendix III., pages 21 to 23.)			
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :			
1. POST OFFICE - - -	109,964	148,213	51,279
2. TELEGRAPH - - -	166,635	173,199	77,650
3. RAILWAYS - - -	1,993,826	2,307,673	1,563,002
4. IRRIGATION - - -	125,995	796,156	646,475
	<u>2,063,150</u>	<u>3,078,843</u>	<u>2,183,106</u>
(For Details, <i>see</i> Appendix IV., pages 29 to 31.)			
V.—MINT, Net Receipt or Charge. - - -	201,104	252,600	279,017
(For Details, <i>see</i> Appendix V., pages 36 and 37.)			
VI.—EXCHANGE, Net Receipt or Charge. - - -	82,870	190,022	94,511
(For Details, <i>see</i> Appendix VI., page 39.)			
Total Net Revenue -	£ 46,687,743	£ 48,955,296	£ 47,006,372

NET EXPENDITURE.

	1905-06.		1906-07.		1907-08.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	—	474,298	—	943,691	—	855,087
(For Details, see Appendix VII., pages 40 and 41.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - -	18,077,434		18,440,276		17,625,054	
2. MARINE - - -	407,300		515,210		397,338	
3. MILITARY WORKS - - -	1,045,599		1,076,516		1,109,675	
4. SPECIAL DEFENCES - - -	146,306		138,358		116,287	
(For Details, see Appendix VIII., pages 44 and 45.)						
	19,676,639		20,170,360		19,248,354	
III.—COLLECTION OF REVENUE - - -	—	5,399,639	—	5,556,014	—	5,729,823
(For Details, see Appendix IX., pages 48 and 49.)						
IV.—CIVIL SERVICES — Net Expenditure :						
1. CIVIL DEPARTMENTS - - -	10,473,493		11,545,529	o	11,999,649	
(For Details, see Appendix X., pages 53 to 55.)						
2. MISCELLANEOUS CIVIL CHARGES	3,843,285		3,756,653		4,155,959	
(For Details, see Appendix XI., pages 60 and 61.)						
3. CIVIL WORKS (including Construction of Railways and Irrigation Works charged to Revenue)	3,944,127		4,071,689		4,436,577	
(For Details, see Appendix XII., pages 64 and 65.)						
	18,260,905		19,373,871		20,592,185	
V.—FAMINE RELIEF AND INSURANCE - - -	—	1,000,930	—	1,009,743	—	1,296,063
(For Details, see Appendix XIII., pages 66 and 67.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add.—Increase of Provincial Balances by unspent allotments	—	—	312,242		—	—
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	216,896	—		—	1,021,186
Total Net Expenditure - - -	£ 44,595,515		£ 47,365,921		£ 46,700,326	
Surplus or Deficit - - -	£ 2,092,228		£ 1,589,375		£ 306,046	

NET INCOME.

	1908-09.		1909-10.		1910-11.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - - -	19,005,038		20,554,980		20,112,161	
2. FOREST - - - -	1,691,865		1,728,885		1,822,988	
3. TRIBUTES FROM NATIVE STATES	387,557		389,355		408,694	
	<u>21,084,460</u>		<u>22,673,220</u>		<u>22,343,843</u>	
(For Details, see Appendix I., pages 15 to 17.)						
II.—OPIUM, Net Receipts - -	4,645,113		4,195,614		6,271,531	
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts:						
1. SALT - - - -	3,008,703		3,054,647		2,916,767	
2. STAMPS - - - -	4,293,955		4,496,267		4,757,510	
3. EXCISE - - - -	6,313,779		6,462,226		6,957,379	
4. PROVINCIAL RATES - - -	532,976		538,300		552,860	
5. CUSTOMS - - - -	4,725,083		4,855,982		6,497,001	
6. ASSESSED TAXES - - -	1,544,576		1,546,206		1,583,683	
7. REGISTRATION - - - -	429,975		429,325		424,645	
	<u>20,849,047</u>		<u>21,382,953</u>		<u>23,689,845</u>	
(For Details, see Appendix III., pages 23 to 25.)						
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - - -	71,133		353		46,030	
2. TELEGRAPH - - - -	49,976		89,582		20,327	
3. RAILWAYS - - - -	1,242,250		824,922		2,017,496	
4. IRRIGATION - - - -	608,823		606,300		584,387	
	<u>754,536</u>		<u>1,341,287</u>		<u>2,668,240</u>	
(For Details, see Appendix IV., pages 31 to 33.)						
V.—MINT, Net Receipt or Charge - -	89,475		17,805		103,741	
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - - -	34,437		44,481		70,084	
(For Details, see Appendix VI., pages 38 and 39.)						
Total Net Revenue -	£ 45,700,172		£ 49,619,750		£ 55,147,284	

NET EXPENDITURE.

	1908-09.	1909-10.	1910-11.
	£ £	£ £	£ £
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - - -	— 979,507	— 930,702	— 703,463
(For Details, see Appendix VII., pages 41 to 43.)			
II.—MILITARY SERVICES—Net Expenditure :			
1. ARMY - - - -	18,314,327	17,923,453	18,073,131
2. MARINE - - - -	351,509	377,697	354,080
3. MILITARY WORKS - - -	908,108	782,569	829,844
4. SPECIAL DEFENCES - - -	29,044	28,604	7,987
	<u>19,602,988</u>	<u>19,112,323</u>	<u>19,265,042</u>
(For Details, see Appendix VIII., pages 45 to 47.)			
III.—COLLECTION OF REVENUE - - - -	— 6,026,572	— 6,021,503	— 6,114,457
(For Details, see Appendix IX., pages 49 to 51.)			
IV.—CIVIL SERVICES—Net Expenditure :			
1. CIVIL DEPARTMENTS - - -	13,342,704	13,039,893	13,720,244
(For Details, see Appendix X., pages 55 to 57.)			
2. MISCELLANEOUS CIVIL CHARGES	4,299,871	4,146,287	4,202,960
(For Details, see Appendix XI., pages 61 to 63.)			
3. CIVIL WORKS (including Construction of Railways and Irrigation Works charged to Revenue)	4,208,404	3,868,365	4,243,629
	<u>21,850,979</u>	<u>21,054,545</u>	<u>22,166,833</u>
(For Details, see Appendix XII., pages 64 and 65.)			
V.—FAMINE RELIEF AND INSURANCE - - - -	— 1,645,179	— 1,000,000	— 1,000,000
(For Details, see Appendix XIII., pages 67 to 69.)			
VI.—PROVINCIAL ADJUSTMENTS :			
Add,—Increase of Provincial Balances by unspent allotments - - - -	— —	— 894,036	— 1,961,202
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	— 667,343	— —	— —
Total Net Expenditure -	<u>£ 49,437,882</u>	<u>£ 49,013,109</u>	<u>£ 51,210,997</u>
Surplus or Deficit - - -	<u>£ 3,737,710</u>	<u>£ 606,641</u>	<u>£ 3,936,287</u>

NET INCOME.

	1911-12.		1912-13.		1913-14.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :						
1. LAND REVENUE - - -	20,000,327		20,519,247		20,621,481	
2. FOREST - - -	1,945,642		2,146,667		2,219,936	
3. TRIBUTES FROM NATIVE STATES	393,648		419,367		412,618	
(For Details, see Appendix I., pages 16 and 17.)	22,339,617		23,085,281		23,254,035	
II.—OPIUM, Net Receipts - - -	5,228,212		4,515,685		606,348	
(For Details, see Appendix II., pages 18 and 19.)						
III.—TAXATION, Net Receipts :						
1. SALT - - - -	3,136,736		3,077,118		3,182,501	
2. STAMPS - - - -	4,759,534		5,009,774		5,260,120	
3. EXCISE - - - -	7,532,880		8,199,349		8,790,777	
4. PROVINCIAL RATES - - -	548,100		551,071		179,688	
5. CUSTOMS - - - -	6,286,729		7,049,254		7,410,846	
6. ASSESSED TAXES - - -	1,642,051		1,731,167		1,936,772	
7. REGISTRATION - - - -	444,738		480,984		517,976	
(For Details, see Appendix III., pages 25 to 27.)	24,350,768		26,098,717		27,278,680	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :						
1. POST OFFICE - - - -	125,809		235,869		318,191	
2. TELEGRAPH - - - -	6,509		68,178		7,344	
3. RAILWAYS - - - -	3,787,770		4,803,354		4,789,533	
4. IRRIGATION - - - -	805,169		1,109,289		1,264,981	
(For Details, see Appendix IV., pages 33 to 35.)	4,712,239		6,216,690		6,380,049	
V.—MINT, Net Receipt or Charge - - -	250,593		345,016		207,211	
(For Details, see Appendix V., pages 36 and 37.)						
VI.—EXCHANGE, Net Receipt or Charge - - -	105,697		100,879		119,741	
(For Details, see Appendix VI., page 39.)						
Total Net Revenue - - -	£ 56,987,126		£ 60,362,268		£ 57,846,064	

NET EXPENDITURE.

	1911-12.	1912-13.	1913-14.
	£ £	£ £	£ £
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - - -	— 588,994	— 336,827	— 163,534
(For Details, see Appendix VII., pages 42 and 43.)			
II.—MILITARY SERVICES—Net Expenditure :			
1. ARMY - - - -	18,357,180	18,348,723	18,585,733
2. MARINE - - - -	365,828	392,259	423,303
3. MILITARY WORKS - - -	830,866	815,217	870,693
4. SPECIAL DEFENCES - -	4,706	9,267	16,384
(For Details, see Appendix VIII., pages 46 and 47.)	19,558,580	19,565,466	19,896,113
III.—COLLECTION OF REVENUE - - - -	— 6,383,531	— 6,514,157	— 6,684,914
(For Details, see Appendix IX., pages 50 and 51.)			
IV.—CIVIL SERVICES, Net Expenditure :			
1. CIVIL DEPARTMENTS - - -	15,228,035	15,353,908	16,525,913
(For Details, see Appendix X., pages 57 to 59.)			
2. MISCELLANEOUS CIVIL CHARGES (For Details, see Appendix XI., pages 62 and 63.)	4,191,444	4,261,904	4,750,966
3. CIVIL WORKS, including Construction of Railways and Irrigation Works charged to Revenue (For Details, see Appendix XII., pages 64 and 65.)	5,127,124	5,708,322	6,795,087
	24,546,603	25,324,134	28,071,966
V.—FAMINE RELIEF AND INSURANCE - - - -	— 1,000,000	— 1,000,000	— 1,000,000
(For Details, see Appendix XIII., pages 68 and 69.)			
VI.—PROVINCIAL ADJUSTMENTS :			
Add,—Increase of Provincial Balances by unspent allotments - - - -	— 969,084	— 4,514,050	—
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	—	282,886
Total Net Expenditure - -	£ 53,046,792	£ 57,254,634	£ 55,533,641
Surplus or Deficit - - -	£ 3,940,334	£ 3,107,634	£ 2,312,423

APPENDICES.

REVENUE:—

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APPENDIX I.

LAND REVENUE, &c.		1903-04.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS		288,171,447	£ 19,211,430	£	£ 19,211,430	£
<i>Deduct—</i>						
<i>Assignments and Compensations</i>		10,373,471	691,565		691,565	
<i>Refunds</i>		511,280	34,085		34,085	
<i>Total</i>		10,884,751	725,650		725,650	
NET RECEIPTS		—	—	—	—	18,485,780
FOREST:—RECEIPTS		22,216,747	1,481,116		1,481,116	
<i>Deduct—</i>						
<i>Refunds</i>		55,844	3,723		3,723	
NET RECEIPTS		—	—	—	—	1,477,393
TRIBUTES FROM NATIVE STATES		9,136,285	609,086		609,086	
<i>Deduct—</i>						
<i>Assignments and Compensations</i>		2,898,881	193,259		193,259	
<i>Refunds</i>		75,002	5,000		5,000	
<i>Total</i>		2,973,883	198,259		198,259	
NET RECEIPTS		—	—	—	—	410,827
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 6)		—	—	—	—	20,374,000

LAND REVENUE, &c.		1906-07.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS		296,906,851	£ 19,793,791	£	£ 19,793,791	£
<i>Deduct—</i>						
<i>Assignments and Compensations</i>		10,324,377	688,292		688,292	
<i>Refunds</i>		580,005	38,667		38,667	
<i>Total</i>		10,904,382	726,959		726,959	
NET RECEIPTS		—	—	—	—	19,066,832
FOREST:—RECEIPTS		26,499,020	1,766,601	2,310	1,768,911	
<i>Deduct—</i>						
<i>Refunds</i>		79,254	5,284	—	5,284	
NET RECEIPTS		—	—	2,310	—	1,763,627
TRIBUTES FROM NATIVE STATES		9,014,790	600,986		600,986	
<i>Deduct—</i>						
<i>Assignments and Compensations</i>		2,955,230	197,015		197,015	
<i>Refunds</i>		48,224	3,215		3,215	
<i>Total</i>		3,003,454	200,230		200,230	
NET RECEIPTS		—	—	—	—	400,756
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 8)		—	—	—	—	21,231,215

APPENDIX I.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
283,906,255	£ 18,927,083	£	£ 18,927,083	£	282,539,791	£ 18,835,986	£	£ 18,835,986	£
10,287,427 639,726	685,828 42,649		685,828 42,649		10,416,539 585,439	694,436 39,030		694,436 39,030	
10,927,153	728,477		728,477		11,001,978	733,466		733,466	
—	—	—	—	18,198,606	—	—	—	—	18,102,520
24,029,950	1,601,997		1,601,997		26,674,593	1,778,306	1,260	1,779,566	
42,527	2,835		2,835		66,634	4,442		4,442	
—	—	—	—	1,599,162	—	—	1,260	—	1,775,124
9,507,654	633,844		633,844		8,961,451	597,430		597,430	
3,139,675 48,434	209,312 3,229		209,312 3,229		2,921,893 86,550	194,793 5,770		194,793 5,770	
3,188,109	212,541		212,541		3,008,443	200,563		200,563	
—	—	—	—	421,303	—	—	—	—	396,867
—	—	—	—	20,219,071	—	—	—	—	20,274,511

1907-08.					1908-09.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
280,789,837	£ 18,719,322	£	£ 18,719,322	£	296,385,898	£ 19,759,060	£	£ 19,759,060	£
10,395,485 655,455	693,033 43,697		693,033 43,697		10,556,714 753,611	703,781 50,241		703,781 50,241	
11,050,940	736,730		736,730		11,310,325	754,022		754,022	
—	—	—	—	17,982,592	—	—	—	—	19,005,038
25,979,252	1,731,950	660	1,732,610		25,513,401	1,700,894	—	1,700,894	
73,635	4,909	—	4,909		135,445	9,029	—	9,029	
—	—	660	—	1,727,701	—	—	—	—	1,691,865
8,767,795	584,520		584,520		8,844,542	589,636	—	589,636	
2,836,382 81,930	189,692 5,462		189,692 5,462		2,891,475 139,718	192,765 9,314		192,765 9,314	
2,918,312	195,154		195,154		3,031,193	202,079		202,079	
—	—	—	—	389,366	—	—	—	—	387,557
—	—	—	—	20,099,659	—	—	—	—	21,084,460

APPENDIX I.—*continued.*

LAND REVENUE, &c.	1909-10.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
LAND REVENUE:—RECEIPTS - - - -	319,982,121	21,332,141	—	21,332,141	—
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	10,764,858	717,657	—	717,657	—
<i>Refunds</i> - - - -	892,563	59,504	—	59,504	—
<i>Total</i> - - - -	11,657,421	777,161	—	777,161	—
NET RECEIPTS - - - -	—	—	—	—	20,554,980
FOREST:—RECEIPTS - - - -	26,030,793	1,735,386	—	1,735,386	—
<i>Deduct—</i>					
<i>Refunds</i> - - - -	97,510	6,501	—	6,501	—
NET RECEIPTS - - - -	—	—	—	—	1,728,885
TRIBUTES FROM NATIVE STATES - - -	8,824,607	588,307	—	588,307	—
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	2,867,754	191,184	—	191,184	—
<i>Refunds</i> - - - -	116,516	7,768	—	7,768	—
<i>Total</i> - - - -	2,984,270	198,952	—	198,952	—
NET RECEIPTS - - - -	—	—	—	—	389,355
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 8 and 10) - - - }	—	—	—	—	22,673,220

LAND REVENUE, &c.	1912-13.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
LAND REVENUE:—RECEIPTS - - - -	319,237,015	21,282,468	—	21,282,468	—
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	10,643,302	709,553	—	709,553	—
<i>Refunds</i> - - - -	805,025	53,668	—	53,668	—
<i>Total</i> - - - -	11,448,327	763,221	—	763,221	—
NET RECEIPTS - - - -	—	—	—	—	20,519,247
FOREST:—RECEIPTS - - - -	32,295,131	2,153,009	—	2,153,009	—
<i>Deduct—</i>					
<i>Refunds</i> - - - -	95,131	6,342	—	6,342	—
NET RECEIPTS - - - -	—	—	—	—	2,146,667
TRIBUTES FROM NATIVE STATES - - -	9,353,137	623,542	—	623,542	—
<i>Deduct—</i>					
<i>Assignments and Compensations</i> - -	2,860,571	190,705	—	190,705	—
<i>Refunds</i> - - - -	202,049	13,470	—	13,470	—
<i>Total</i> - - - -	3,062,620	204,175	—	204,175	—
NET RECEIPTS - - - -	—	—	—	—	419,367
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 10) - - - }	—	—	—	—	23,085,281

APPENDIX I.—continued.

1910-11.					1911-12.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
313,162,808	£ 20,877,521	£ —	£ 20,877,521	£	311,470,456	£ 20,764,697	£ —	£ 20,764,697	£
10,645,109 835,282	709,674 55,686	—	709,674 55,686		10,622,954 842,600	708,197 56,173	—	708,197 56,173	
11,480,391	765,360	—	765,360		11,465,554	764,370	—	764,370	
—	—	—	—	20,112,161	—	—	—	—	20,000,327
27,443,358	1,829,557	—	1,829,557		29,282,689	1,952,179	—	1,952,179	
98,543	6,569	—	6,569		98,051	6,537	—	6,537	
—	—	—	—	1,822,988	—	—	—	—	1,945,642
9,111,699	607,447	—	607,447		8,925,074	595,005	—	595,005	
2,863,285 118,009	190,885 7,861	—	190,885 7,861		2,852,051 168,316	190,136 11,221	—	190,136 11,221	
2,981,294	198,753	—	198,753		3,020,367	201,357	—	201,357	
—	—	—	—	408,694	—	—	—	—	393,648
—	—	—	—	22,343,843	—	—	—	—	22,339,617

1913-14.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
320,873,629	£ 21,391,575	£ —	£ 21,391,575	£
10,757,338 794,076	717,156 52,938	—	717,156 52,938	
11,551,414	770,094	—	770,094	
—	—	—	—	20,621,481
33,448,081	2,229,872	—	2,229,872	
149,033	9,936	—	9,936	
—	—	—	—	2,219,936
9,253,213	616,881	—	616,881	
2,863,420 200,526	190,895 13,368	—	190,895 13,368	
3,063,946	204,263	—	204,263	
—	—	—	—	412,618
—	—	—	—	23,254,035

APPENDIX II.

1904-05.					1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.	Sterling. £			Rupees.	Equivalent at Rs. 15 = £.	Sterling. £		
Rupees. 90,322,491	£ 6,021,499	£ —	£ 6,021,499	£	82,031,694	£ 5,468,780	£ —	£ 5,468,780	£ .
29,471,634	1,964,775	2,310	1,967,085		28,360,201	1,890,680	1,761	1,892,441	
50,639	3,376	—	3,376		50,699	3,380	—	3,380	
586	39	—	39		227	15	—	15	
29,522,859	1,968,190	2,310	1,970,500		28,411,127	1,894,075	1,761	1,895,836	
—	—	—	—	4,050,999	—	—	—	—	3,572,944

1907-08.					1908-09.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
78,674,786	5,244,986	—	5,244,986		88,271,824	5,884,788	—	5,884,788	
25,015,481	1,667,699	1,742	1,669,441		18,524,445	1,234,963	1,125	1,236,088	
53,945	3,596	—	3,596		53,715	3,581	—	3,581	
19	1	—	1		85	6	—	6	
25,069,445	1,671,296	1,742	1,673,038		18,578,245	1,238,550	1,125	1,239,675	
—	—	—	—	3,571,948	—	—	—	—	4,645,113

1910-11.					1911-12.				
Rupees.	£	£	£	£	Rupees.	£	£	£	
112,829,443	7,521,962	—	7,521,962		89,419,170	5,961,278	—	5,961,278	
18,692,284	1,246,152	505	1,246,657		10,917,776	727,852	1,600	729,452	
53,589	3,573	—	3,573		54,181	3,612	—	3,612	
3,016	201	—	201		29	2	—	2	
18,748,889	1,249,926	505	1,250,431		10,971,986	731,466	1,600	733,066	
—	—	—	—	6,271,531	—	—	—	—	5,228,212

1913-14.				
Rupees.	£	£	£	
24,373,178	1,624,878	—	1,624,878	
15,175,440	1,011,696	744	1,012,440	
53,539	3,569	—	3,569	
37,811	2,521	—	2,521	
15,266,790	1,017,786	744	1,018,530	
—	—	—	—	606,348

APPENDIX III.

TAXATION.	1903-04.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupess.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
SALT:—RECEIPTS -	78,756,973	5,250,465		5,250,465	
Deduct—					
Assignments and Compensations - . .	3,574,528	238,302			
Refunds -	456,891	30,459			
Total -	4,031,419	268,761		268,761	
NET RECEIPTS -	—	—	—	—	4,981,704
STAMPS:—RECEIPTS -	53,703,699	3,580,247		3,580,247	
Deduct—					
Refunds -	630,153	42,010		42,010	
NET RECEIPTS -	—	—	—	—	3,538,237
EXCISE:—RECEIPTS -	74,701,446	4,980,096		4,980,096	
Deduct—					
Assignments and Compensations - . .	594,934	39,662			
Refunds -	273,881	18,259			
Total -	868,815	57,921		57,921	
NET RECEIPTS -	—	—	—	—	4,922,175
PROVINCIAL RATES:—RECEIPTS -	15,328,349	1,021,890		1,021,890	
Deduct—					
Refunds -	12,169	811		811	
NET RECEIPTS -	—	—	—	—	1,021,079
CUSTOMS:—RECEIPTS -	59,494,470	3,966,298		3,966,298	
Deduct—					
Assignments and Compensations - . .	176,367	11,758			
Refunds and Drawbacks -	1,732,108	115,474			
Total -	1,908,475	127,232		127,232	
NET RECEIPTS -	—	—	—	—	3,839,066
ASSESSED TAXES:—RECEIPTS -	18,192,669	1,206,845		1,206,845	
Deduct—					
Refunds -	120,441	8,029		8,029	
NET RECEIPTS -	—	—	—	—	1,198,816
REGISTRATION:—RECEIPTS -	4,903,536	326,902		326,902	
Deduct—					
Refunds -	12,915	861		861	
NET RECEIPTS -	—	—	—	—	326,041
TOTAL GROSS RECEIPTS FROM TAXATION	304,991,142	20,332,743		20,332,743	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	4,345,829	289,722			
REFUNDS AND DRAWBACKS -	3,238,558	215,903			
TOTAL -	7,584,387	505,625		505,625	
TOTAL NET RECEIPTS (shown on pages 4 and 6)	—	—	—	—	19,827,118

APPENDIX III.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
80,321,520	£ 5,354,768	£	£ 5,354,768	£	65,646,143	£ 4,376,410	£	£ 4,376,410	£
3,624,151	241,610				3,695,783	246,385			
295,374	19,692				301,286	20,086			
3,919,525	261,302		261,302		3,997,069	266,471		266,471	
—	—	—	—	5,093,466	—	—	—	—	4,109,939
56,075,436	3,738,362		3,738,362		58,895,457	3,926,364		3,926,364	
618,906	41,260		41,260		750,563	50,038		50,038	
—	—	—	—	3,697,102	—	—	—	—	3,876,326
80,301,368	5,353,425		5,353,425		85,317,309	5,687,820		5,687,820	
561,450	37,430				670,621	44,708			
301,984	20,132				330,798	22,053			
863,434	57,562		57,562		1,001,419	66,761		66,761	
—	—	—	—	5,295,863	—	—	—	—	5,621,059
15,549,795	1,036,653		1,036,653		14,304,951	953,664		953,664	
11,459	764		764		30,053	2,003		2,003	
—	—	—	—	1,035,889	—	—	—	—	951,661
65,426,562	4,361,771		4,361,771		65,220,264	4,348,017		4,348,017	
175,202	11,681				210,638	14,043			
1,245,881	83,059				1,134,118	75,608			
1,421,083	94,740		94,740		1,344,756	89,651		89,651	
—	—	—	—	4,267,031	—	—	—	—	4,258,366
19,038,380	1,269,225		1,269,225		19,820,899	1,321,393		1,321,393	
100,563	6,704		6,704		100,721	6,715		6,715	
—	—	—	—	1,262,521	—	—	—	—	1,314,678
5,080,345	338,690		338,690		5,429,376	361,959		361,959	
11,536	769		769		12,364	824		824	
—	—	—	—	337,921	—	—	—	—	361,135
321,793,406	21,452,894		21,452,894		314,634,399	20,975,627		20,975,627	
4,360,803	290,721				4,577,042	305,136			
2,585,703	172,380				2,659,903	177,327			
6,946,506	463,101		463,101		7,236,945	482,463		482,463	
—	—	—	—	20,989,793	—	—	—	—	20,493,164

APPENDIX III.—continued.

TAXATION.	1906-07.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
SALT:—RECEIPTS - - - -	65,440,591	£ 4,362,706	£	£ 4,362,706	£
Deduct—					
Assignments and Compensations - -	3,759,035	250,602			
Refunds - - - -	253,974	16,931			
Total - - - -	4,013,009	267,533		267,533	
NET RECEIPTS - - - -	—	—	—	—	4,095,173
STAMPS:—RECEIPTS - - - -	60,448,615	4,029,908		4,029,908	
Deduct—					
Refunds - - - -	663,034	44,202		44,202	
NET RECEIPTS - - - -	—	—	—	—	3,985,706
EXCISE:—RECEIPTS - - - -	88,473,289	5,898,219		5,898,219	
Deduct—					
Assignments and Compensations - -	642,787	42,853			
Refunds - - - -	298,558	19,904			
Total - - - -	941,345	62,757		62,757	
NET RECEIPTS - - - -	—	—	—	—	5,835,462
PROVINCIAL RATES:—RECEIPTS - - - -	7,750,070	516,671		516,671	
Deduct—					
Refunds - - - -	28,285	1,886		1,886	
NET RECEIPTS - - - -	—	—	—	—	514,785
CUSTOMS:—RECEIPTS - - - -	65,275,384	4,351,692		4,351,692	
Deduct—					
Assignments and Compensations - -	213,942	14,263			
Refunds and Drawbacks - - - -	1,573,953	104,930			
Total - - - -	1,787,895	119,193		119,193	
NET RECEIPTS - - - -	—	—	—	—	4,232,499
ASSESSED TAXES:—RECEIPTS - - - -	21,356,809	1,423,787		1,423,787	
Deduct—					
Refunds - - - -	111,901	7,460		7,460	
NET RECEIPTS - - - -	—	—	—	—	1,416,327
REGISTRATION RECEIPTS - - - -	5,696,031	379,736		379,736	
Deduct—					
Refunds - - - -	12,673	845		845	
NET RECEIPTS - - - -	—	—	—	—	378,891
TOTAL GROSS RECEIPTS FROM TAXATION - - - -	314,440,789	20,962,719		20,962,719	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - - -	4,615,764	307,718			
REFUNDS AND DRAWBACKS - - - -	2,942,378	196,158			
TOTAL - - - -	7,558,142	503,876		503,876	
TOTAL NET RECEIPTS (shown on pages 6 and 8) - - - -	—	—	—	—	20,458,843

APPENDIX III.—continued.

1907-08.					1908-09.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.	— Sterling.			Rupees.	Equivalent at Rs. 15 = £.	— Sterling.		
	£	£	£	£		£	£	£	£
50,084,820	3,338,988		3,338,988		49,142,387	3,276,159		3,276,159	
3,770,724	251,382				3,810,308	254,021			
228,420	15,228				201,519	13,435			
3,999,144	266,610		266,610		4,011,927	267,456		267,456	
—	—	—	—	3,072,378	—	—	—	—	3,008,703
63,894,739	4,259,649		4,259,649		65,162,340	4,344,156		4,344,156	
711,825	47,455		47,455		753,012	50,201		50,201	
—	—	—	—	4,212,194	—	—	—	—	4,293,955
93,405,154	6,227,010		6,227,010		95,844,411	6,389,628		6,389,628	
622,005	41,467				691,923	46,128			
336,480	22,432				445,808	29,721			
958,485	63,899		63,899		1,137,731	75,849		75,849	
—	—	—	—	6,163,111	—	—	—	—	6,313,779
7,887,441	525,829		525,829		8,003,921	533,595		533,595	
16,095	1,073		1,073		9,291	619		619	
—	—	—	—	524,756	—	—	—	—	532,976
75,067,404	5,004,494		5,004,494		72,483,965	4,832,264		4,832,264	
213,829	14,255				209,411	13,960			
1,417,020	94,468				1,398,306	93,221			
1,630,849	108,723		108,723		1,607,717	107,181		107,181	
—	—	—	—	4,895,771	—	—	—	—	4,725,083
22,561,693	1,504,113		1,504,113		23,301,287	1,553,419		1,553,419	
123,900	8,260		8,260		132,643	8,843		8,843	
—	—	—	—	1,495,853	—	—	—	—	1,544,576
6,229,668	415,311		415,311		6,464,045	430,936		430,936	
18,645	1,243		1,243		14,420	961		961	
—	—	—	—	414,068	—	—	—	—	429,975
319,130,919	21,275,394		21,275,394		320,402,356	21,360,157		21,360,157	
4,451,504	296,766				4,711,642	314,109			
2,852,385	190,159				2,955,029	197,001			
7,303,889	486,925		486,925		7,666,661	511,110		511,110	
—	—	—	—	20,778,131	—	—	—	—	20,849,047

APPENDIX III.—continued.

TAXATION.	1909-10.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT :—RECEIPTS - - - -	49,792,767	£ 3,319,518	£	£ 3,319,518	£
Deduct—					
Assignments and Compensations - -	3,776,523	251,768			
Refunds - - - -	196,540	13,103			
Total - - - -	3,973,063	264,871		264,871	
NET RECEIPTS - - - -	—	—	—	—	3,054,647
STAMPS :—RECEIPTS - - - -	68,224,547	4,548,303		4,548,303	
Deduct—					
Refunds - - - -	780,538	52,036		52,036	
NET RECEIPTS - - - -	—	—	—	—	4,496,267
EXCISE :—RECEIPTS - - - -	98,067,802	6,537,854		6,537,854	
Deduct—					
Assignments and Compensations - -	678,267	45,218			
Refunds - - - -	456,156	30,410			
Total - - - -	1,134,423	75,628		75,628	
NET RECEIPTS - - - -	—	—	—	—	6,462,226
PROVINCIAL RATES :—RECEIPTS - - - -	8,088,348	539,223		539,223	
Deduct—					
Refunds - - - -	13,829	923		923	
NET RECEIPTS - - - -	—	—	—	—	538,300
CUSTOMS :—RECEIPTS - - - -	74,476,760	4,965,118		4,965,118	
Deduct—					
Assignments and Compensations - -	224,457	14,964			
Refunds and Drawbacks - - - -	1,412,579	94,172			
Total - - - -	1,637,036	109,136		109,136	
NET RECEIPTS - - - -	—	—	—	—	4,855,982
ASSESSED TAXES :—RECEIPTS - - - -	23,384,463	1,558,964		1,558,964	
Deduct—					
Refunds - - - -	191,378	12,758		12,758	
NET RECEIPTS - - - -	—	—	—	—	1,546,206
REGISTRATION :—RECEIPTS - - - -	6,455,650	430,377		430,377	
Deduct—					
Refunds - - - -	15,780	1,052		1,052	
NET RECEIPTS - - - -	—	—	—	—	429,325
TOTAL GROSS RECEIPTS FROM TAXATION - - - -	328,490,347	21,899,357		21,899,357	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - - -	4,679,247	311,950			
REFUNDS AND DRAWBACKS - - - -	3,066,810	204,454			
TOTAL - - - -	7,746,057	516,404		516,404	
TOTAL NET RECEIPTS (shown on pages 8 and 10) - - - -	—	—	—	—	21,382,953

APPENDIX III.—continued.

1910-11.					1911-12.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
	£		£	£		£		£	£
47,639,253	3,179,950		3,175,950		50,868,180	3,391,212		3,391,212	
3,726,888	248,459				3,676,278	245,085			
160,866	10,724				140,871	9,391			
3,887,754	259,183		259,183		3,817,149	254,476		254,476	
—	—	—	—	2,916,767	—	—	—	—	3,136,736
72,175,363	4,811,691		4,811,691		72,226,940	4,815,129		4,815,129	
812,722	54,181		—		833,925	55,595		55,595	
—	—	—	—	4,757,510	—	—	—	—	4,759,534
105,454,715	7,030,314		7,030,314		114,146,285	7,609,753		7,609,753	
740,047	49,337				780,119	52,008			
353,976	23,598				372,971	24,865			
1,094,023	72,935		72,935		1,153,090	76,873		76,873	
—	—	—	—	6,957,379	—	—	—	—	7,532,880
8,315,677	554,378		554,378		8,230,195	548,680		548,680	
22,767	1,518		1,518		8,703	580		580	
—	—	—	—	552,860	—	—	—	—	548,100
99,285,138	6,619,009		6,619,009		97,028,499	6,468,567		6,468,567	
213,380	14,225				338,140	22,543			
1,616,736	107,783				2,389,424	159,295			
1,830,116	122,008		122,008		2,727,564	181,838		181,838	
—	—	—	—	6,497,001	—	—	—	—	6,286,729
23,899,513	1,593,301		1,593,301		24,793,181	1,652,878		1,652,878	
144,266	9,618		9,618		162,403	10,827		10,827	
—	—	—	—	1,583,683	—	—	—	—	1,642,051
6,387,825	425,855		425,855		6,687,937	445,862		445,862	
18,154	1,210		1,210		16,855	1,124		1,124	
—	—	—	—	424,645	—	—	—	—	444,738
363,157,484	24,210,498		24,210,498		373,981,217	24,932,081		24,932,081	
4,680,315	312,021				4,794,537	319,636			
3,129,487	208,631				3,925,152	261,677			
7,809,803	520,652		520,652		8,719,689	581,313		581,313	
—	—	—	—	23,689,845	—	—	—	—	24,350,768

APPENDIX III.—continued.

TAXATION.		1912-13.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT:—RECEIPTS	-	50,015,605	£ 3,334,374	£	£ 3,334,374	£
Deduct—						
Assignments and Compensations	-	3,678,424	245,228			
Refunds	-	180,414	12,028			
Total	-	3,858,838	257,256		257,256	
NET RECEIPTS	-	—	—	—	—	3,077,118
STAMPS:—RECEIPTS	-	76,036,726	5,069,115		5,069,115	
Deduct—						
Refunds	-	890,110	59,341		59,341	
NET RECEIPTS	-	—	—	—	—	5,009,774
EXCISE:—RECEIPTS	-	124,168,787	8,277,919		8,277,919	
Deduct—						
Assignments and Compensations	-	727,092	48,473			
Refunds	-	451,452	30,097			
Total	-	1,178,544	78,570		78,570	
NET RECEIPTS	-	—	—	—	—	8,199,349
PROVINCIAL RATES:—RECEIPTS	-	8,282,229	552,149		552,149	
Deduct—						
Refunds	-	16,171	1,078		1,078	
NET RECEIPTS	-	—	—	—	—	551,071
CUSTOMS:—RECEIPTS	-	107,958,430	7,197,229	14	7,197,243	
Deduct—						
Assignments and Compensations	-	255,802	17,054			
Refunds and Drawbacks	-	1,964,019	130,935			
Total	-	2,219,821	147,989		147,989	
NET RECEIPTS	-	—	—	—	—	7,049,254
ASSESSED TAXES:—RECEIPTS	-	26,135,963	1,742,397		1,742,397	
Deduct—						
Refunds	-	168,457	11,230		11,230	
NET RECEIPTS	-	—	—	—	—	1,731,167
REGISTRATION:—RECEIPTS	-	7,230,337	482,022		482,022	
Deduct—						
Refunds	-	15,571	1,038		1,038	
NET RECEIPTS	-	—	—	—	—	480,984
TOTAL GROSS RECEIPTS FROM TAXATION	-	399,828,077	26,655,205	14	26,655,219	
DEDUCT—						
ASSIGNMENTS AND COMPENSATIONS	-	4,661,318	310,755			
REFUNDS AND DRAWBACKS	-	3,686,194	245,747			
TOTAL	-	8,347,512	556,502		556,502	
TOTAL NET RECEIPTS (shown on page 10)	-	—	—	—	—	26,098,717

APPENDIX III.—continued.

1913-14.				NET REVENUE.
INDIA.		ENGLAND.	TOTAL.	
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£		£	
51,679,577	3,445,305		3,445,305	
3,771,396	251,426			
170,666	11,378			
3,942,062	262,804		262,804	
—	—	—	—	3,182,501
79,774,387	5,318,293		5,318,293	
872,600	58,173		58,173	
—	—	—	—	5,260,120
133,414,505	8,894,300		8,894,300	
955,241	63,683			
597,604	39,840			
1,552,845	103,523		103,523	
—	—	—	—	8,790,777
2,703,154	180,210		180,210	
7,822	522		522	
—	—	—	—	179,688
113,373,302	7,558,220		7,558,220	
215,578	14,372			
1,995,035	133,002			
2,210,613	147,374		147,374	
—	—	—	—	7,410,846
29,253,745	1,950,250		1,950,250	
202,172	13,478		13,478	
—	—	—	—	1,936,772
7,784,426	518,962		518,962	
14,784	986		986	
—	—	—	—	517,976
417,983,096	27,865,540		27,865,540	
4,942,215	329,481			
3,860,683	257,379			
8,802,898	586,860		586,860	
—	—	—	—	27,278,680

APPENDIX IV.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1903-04.				NET REVENUE.
		INDIA. Rupees.	Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	
1. POST OFFICE :			£	£	£	£
Receipts		22,570,568	1,504,705		1,504,705	
Deduct,—Charges		18,925,109	1,261,673	104,694	1,366,367	
NET RECEIPTS (or Charges)		5,645,459	343,032	104,694	138,338	138,338
2. TELEGRAPH :						
Receipts		12,766,375	851,092	6,543	857,635	
Deduct,—Charges		10,098,716	673,248	243,576	916,824	
NET RECEIPTS (or Charges)		2,667,659	177,844	237,033	59,189	59,189
3. RAILWAYS :						
Receipts :						
State Railways :						
Gross Receipts		308,234,483	20,548,965	230	20,549,195	
Working Expenses		155,466,784	10,364,453	—	10,364,453	
NET TRAFFIC RECEIPTS		152,767,699	10,184,512	230	10,184,742	
Guaranteed Railways : Net Traffic Receipts		14,121,946	941,463	—	941,463	
Subsidised Companies : Repayment of Advances of Interest		488,845	32,590	7,222	39,812	
TOTAL		167,378,490	11,158,565	7,452	11,166,017	
Charges :						
State Railways :						
Interest and Annuities*		52,818,262	3,521,217	5,557,330	9,078,547	
Guaranteed Railways :						
Interest, Surplus Profits, Land, &c.		1,759,660	117,311	1,032,772	1,150,083	
Subsidised Companies : Land, &c.		457,490	30,499	—	30,499	
Miscellaneous : Surveys and Central Estab- lishments		806,520	53,768	—	53,768	
TOTAL		55,841,932	3,722,795	6,590,102	10,312,897	
TOTAL NET RECEIPTS (or Charges)		111,536,558	7,435,770	6,582,650	853,120	853,120
4. IRRIGATION :						
Major Works (or Works for which Capital and Revenue Accounts are kept) :						
Direct Receipts		28,800,449	1,920,030	—	1,920,030	
Working Expenses		12,161,268	810,751	—	810,751	
		16,639,181	1,109,279	—	1,109,279	
Portion of Land Revenue due to Irrigation		12,557,090	837,139	—	837,139	
		29,196,271	1,946,418	—	1,346,418	
Interest on Debt		14,913,519	994,235	—	994,235	
NET RECEIPTS FROM MAJOR WORKS		14,282,752	952,183	—	952,183	
Minor Works and Navigation :						
Receipts		2,249,192	149,946	—	149,946	
Charges		13,039,745	869,316	2,150	871,466	
Net Charges FOR MINOR WORKS		10,790,553	719,370	2,150	721,520	
TOTAL NET RECEIPTS (or Charges)		3,492,199	232,813	2,150	230,663	230,663
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 6)		121,341,875	8,089,459	6,926,527	1,162,932	1,162,932

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :—

	1903-04.	1904-05.	1905-06.
	£	£	£
East Indian Railway	174,696	182,289	233,066
Eastern Bengal Railway	17,360	18,034	22,089
Scinde, Punjab, and Delhi Railway	69,171	71,842	100,883
Great Indian Peninsula Railway	351,204	361,285	371,657
TOTAL	612,431	633,450	727,693

APPENDIX IV.—continued.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
	£	£	£	£		£	£	£	
23,613,625	1,574,241	—	1,574,241		24,760,873	1,650,724	—	1,650,724	
19,943,357	1,329,556	153,034	1,482,590		21,291,381	1,419,426	121,334	1,540,760	
3,670,268	244,685	153,034	91,651	91,651	3,469,492	231,298	121,334	109,964	109,964
13,406,813	893,788	4,135	897,923		13,540,107	902,674	7,180	909,854	
10,642,134	709,476	192,792	902,268		11,383,141	758,876	317,613	1,076,489	
2,764,679	184,312	188,657	4,345	4,345	2,156,966	143,798	310,433	166,635	166,635
342,954,370	22,863,625	230	22,863,855		353,840,234	23,589,349	230	23,589,579	
169,140,199	11,276,013	—	11,276,013		174,708,462	11,647,231	—	11,647,231	
173,814,171	11,587,612	230	11,587,842		179,131,772	11,942,118	230	11,942,348	
16,122,208	1,074,814	—	1,074,814		13,829,631	921,975	—	921,975	
566,840	37,789	9,525	47,314		371,618	24,775	17,853	42,628	
190,503,219	12,700,215	9,755	12,709,970		193,333,021	12,888,868	18,083	12,906,951	
55,599,687	3,706,646	5,624,051	9,330,697		59,085,923	3,939,062	5,735,338	9,674,400	
2,078,891	138,593	1,045,143	1,183,736		1,933,696	128,913	1,038,620	1,167,533	
753,548	50,237	—	50,237		558,984	37,266	—	37,266	
715,666	47,711	—	47,711		508,902	33,926	—	33,926	
59,147,792	3,943,187	6,669,194	10,612,381		62,087,505	4,139,167	6,773,958	10,913,125	
131,355,427	8,757,028	6,659,439	2,097,589	2,097,589	131,245,516	8,749,701	6,755,875	1,993,826	1,993,826
29,914,971	1,994,331	—	1,994,331		28,037,332	1,869,156	—	1,869,156	
13,129,212	875,281	—	875,281		13,467,347	897,823	—	897,823	
16,785,759	1,119,050	—	1,119,050		14,569,985	971,333	—	971,333	
13,398,743	893,250	—	893,250		14,531,687	968,779	—	968,779	
30,184,502	2,012,300	—	2,012,300		29,101,672	1,940,112	—	1,940,112	
15,228,363	1,015,224	—	1,015,224		15,621,842	1,041,456	—	1,041,456	
14,956,139	997,076	—	997,076		13,479,830	898,656	—	898,656	
2,686,498	179,100	—	179,100		2,470,095	164,673	—	164,673	
13,362,501	890,834	1,998	892,832		14,060,016	937,334	—	937,334	
10,676,003	711,734	1,998	713,732		11,589,921	772,661	—	772,661	
4,280,136	285,342	1,998	283,344	283,344	1,889,909	125,995	—	125,995	125,995
142,070,510	9,471,367	7,003,128	2,468,239	2,468,239	138,761,883	9,250,792	7,187,642	2,063,150	2,063,150

APPENDIX IV.—continued.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1906-07.			
		INDIA.		ENGLAND.	NET REVENUE.
		Rupess.	Equivalent at Rs. 15 = 1/.	Sterling.	
1. POST OFFICE :			£	£	£ c
Receipts - - - - -	26,267,186	1,751,146	—	1,751,146	
Deduct,—Charges - - - - -	23,103,709	1,540,247	62,686	1,602,933	
NET RECEIPTS (or Charges) - - -	3,163,477	210,899	62,686	148,213	148,213
2. TELEGRAPH :					
Receipts - - - - -	14,166,341	944,423	8,583	953,006	
Deduct,—Charges - - - - -	12,148,295	809,886	316,319	1,126,205	
NET RECEIPTS (or Charges) - - -	2,018,046	134,537	307,736	173,199	173,199
RAILWAYS :					
Receipts :					
State Railways :					
Gross Receipts - - - - -	386,712,722	25,780,848	230	25,781,078	
Working Expenses - - - - -	198,783,672	13,352,245	—	13,352,245	
NET TRAFFIC RECEIPTS - - - - -	187,929,050	12,528,603	230	12,528,833	
Guaranteed Railways: Net Traffic Receipts	5,982,017	398,801	—	398,801	
Subsidised Companies: Repayment of Advances of Interest - - - - -	388,746	25,917	30,272	56,189	
TOTAL - - - - -	194,299,813	12,953,321	30,502	12,983,823	
Charges :					
State Railways :					
Interest and Annuities* - - - - -	38,406,120	2,560,408	7,415,286	9,975,694	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. - - -	625,535	41,702	584,751	626,453	
Subsidised Companies, Land, &c. - - - - -	517,387	34,493	—	34,493	
Miscellaneous: Surveys and Central Estab- lishments - - - - -	592,650	39,510	—	39,510	
TOTAL - - - - -	40,141,692	2,676,113	8,000,037	10,676,150	
TOTAL NET RECEIPTS (or Charges) -	154,158,121	10,277,208	7,969,535	2,307,673	2,307,673
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts - - - - -	35,133,476	2,342,231	—	2,342,231	
Working Expenses - - - - -	14,169,487	944,632	—	944,632	
	20,963,989	1,397,599	—	1,397,599	
Portion of Land Revenue due to Irrigation -	15,104,710	1,006,981	—	1,006,981	
	36,068,699	2,404,580	—	2,404,580	
Interest on Debt - - - - -	12,426,488	838,433	106,798	935,231	
NET RECEIPTS FROM MAJOR WORKS	23,642,211	1,576,147	106,798	1,469,349	
Minor Works and Navigation :					
Receipts - - - - -	2,755,575	183,705	—	183,705	
Charges - - - - -	12,853,470	856,898	—	856,898	
Net Charges FOR MINOR WORKS -	10,097,895	673,193	—	673,193	
TOTAL NET RECEIPTS (or Charges) -	13,544,316	902,954	106,798	796,156	796,156
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 8) - - - - -	172,883,960	11,525,598	8,446,755	3,078,843	3,078,843

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation :—

	1906-07.	1907-08.	1908-09.
	£	£	£
East Indian Railway - - - - -	242,367	252,124	262,334
Eastern Bengal Railway - - - - -	22,915	23,777	24,677
Scinde, Punjab, and Delhi Railway - - -	104,530	108,355	112,349
Great Indian Peninsula Railway - - - -	382,323	393,297	404,586
Madras Railway - - - - -	—	—	61,687
TOTAL - - - - -	752,135	777,553	865,635

APPENDIX IV.—continued.

1907-08.					1908-09.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£	£	£	£		£	£	£	£
27,359,983	1,823,999	—	1,823,999		27,384,300	1,825,620	—	1,825,620	
25,673,099	1,711,540	61,180	1,772,720		27,629,469	1,841,964	54,789	1,896,753	
1,686,884	112,459	61,180	51,279	51,279	245,169	16,344	54,789	71,133	71,133
14,917,910	994,527	12,270	1,006,797		14,569,059	971,271	6,826	978,097	
12,813,078	854,205	230,242	1,084,447		13,190,770	879,385	148,688	1,028,073	
2,104,832	140,322	217,972	77,650	77,650	1,378,289	91,886	111,862	49,976	49,976
409,450,713	27,296,714	230	27,296,944		401,963,920	26,797,595	2,293	26,799,888	
226,182,511	15,078,834	—	15,078,834		253,696,330	16,913,089	—	16,913,089	
183,268,202	12,217,880	230	12,218,110		148,267,590	9,884,506	2,293	9,886,799	
3,429,224	228,615	—	228,615		14,419	961	—	961	
208,839	13,923	38,683	52,606		239,585	15,972	56,231	72,203	
186,906,265	12,460,418	38,913	12,499,331		148,492,756	9,899,517	58,524	9,958,041	
40,832,229	2,722,148	7,525,561	10,247,709		42,625,806	2,841,721	8,249,846	11,091,567	
232,966	15,531	576,576	592,107		191,150	12,743	—	12,743	
220,731	14,715	—	14,715		1,062,981	70,865	—	70,865	
1,226,963	81,798	—	81,798		376,746	25,116	—	25,116	
42,512,889	2,834,192	8,102,137	10,936,329		44,256,683	2,950,445	8,249,846	11,200,291	
144,393,376	9,626,226	8,063,224	1,563,002	1,563,002	104,236,073	6,949,072	8,191,322	1,242,350	1,242,250
33,120,215	2,208,014	—	2,208,014		33,714,356	2,247,624	—	2,247,624	
15,060,137	1,004,009	—	1,004,009		15,548,826	1,036,589	—	1,036,589	
18,060,078	1,204,005	—	1,204,005		18,165,530	1,211,035	—	1,211,035	
15,607,989	1,040,533	—	1,040,533		16,365,668	1,091,044	—	1,091,044	
33,668,067	2,244,538	—	2,244,538		34,531,198	2,302,079	—	2,302,079	
13,088,523	872,568	108,344	980,912		13,625,073	908,338	108,989	1,017,327	
20,579,544	1,371,970	108,344	1,263,626		20,906,125	1,393,741	108,989	1,284,752	
3,480,677	232,045	—	232,045		3,290,007	219,334	—	219,334	
12,737,946	849,196	—	849,196		13,428,947	895,263	—	895,263	
9,257,269	617,151	—	617,151		10,138,940	675,929	—	675,929	
11,322,275	754,819	108,344	646,475	646,475	10,767,185	717,812	108,989	608,823	608,823
159,507,371	10,633,826	8,450,720	2,183,106	2,183,106	116,136,378	7,742,426	8,496,962	754,536	754,536

APPENDIX IV.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1909-10.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE:			£	£	£	£
Receipts - - - - -		28,908,431	1,927,229	—	1,927,229	
Deduct,—Charges - - - - -		28,083,826	1,872,255	55,327	1,927,582	
NET RECEIPTS (or Charges) - - - - -		824,605	54,974	55,327	353	353
2. TELEGRAPH:						
Receipts - - - - -		13,479,855	898,657	4,194	902,851	
Deduct,—Charges - - - - -		13,223,208	881,547	110,886	992,433	
NET RECEIPTS (or Charges) - - - - -		256,647	17,110	106,692	89,582	89,582
3. RAILWAYS:						
Receipts:						
State Railways:						
Gross Receipts - - - - -		433,855,517	28,923,701	230	28,923,931	
Working Expenses - - - - -		243,214,762	16,214,318	—	16,214,318	
NET TRAFFIC RECEIPTS - - - - -		190,640,755	12,709,383	230	12,709,613	
Guaranteed Railways: Net Traffic Receipts		724	48	—	48	
Subsidised Companies: Repayment of Advances of Interest - - - - -		220,641	14,709	43,587	58,296	
TOTAL - - - - -		190,860,672	12,724,044	43,817	12,767,861	
Charges:						
Railways:						
Interest and Annuities* - - - - -		44,451,875	2,963,458	8,580,963	11,544,421	
Guaranteed Railways:						
Interest, Surplus Profits, Land, &c. - - - - -		4,810,793	320,719	—	320,719	
Subsidised Companies: Land, &c. - - - - -		606,177	40,412	—	40,412	
Miscellaneous: Surveys and Central Estab- lishments - - - - -		560,799	37,387	—	37,387	
TOTAL - - - - -		50,429,644	3,361,976	8,580,963	11,912,939	
TOTAL NET RECEIPTS (or Charges) - - - - -		140,431,028	9,362,068	8,587,146	824,922	824,922
4. IRRIGATION:						
Major Works (or Works for which Capital and Revenue Accounts are kept):						
Direct Receipts - - - - -		34,606,161	2,307,077	—	2,307,077	
Working Expenses - - - - -		16,413,166	1,094,211	—	1,094,211	
		18,192,995	1,212,866	—	1,212,866	
Portion of Land Revenue due to Irrigation - - - - -		16,760,820	1,117,388	—	1,117,388	
		34,953,815	2,330,254	—	2,330,254	
Interest on Debt - - - - -		14,253,680	950,245	108,465	1,058,710	
NET RECEIPTS FROM MAJOR WORKS - - - - -		20,700,135	1,380,009	108,465	1,271,544	
Minor Works and Navigation:						
Receipts - - - - -		3,535,360	235,691	—	235,691	
Charges - - - - -		13,514,021	900,935	—	900,935	
Net Charges FOR MINOR WORKS - - - - -		9,978,661	665,244	—	665,244	
TOTAL NET RECEIPTS (or Charges) - - - - -		10,721,474	714,765	108,465	606,300	606,300
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on pages 8 and 10) - - - - -		152,233,754	10,148,917	8,807,630	1,341,287	1,341,287

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1909-10.	1910-11.	1911-12.
	£	£	£
East Indian Railway - - - - -	273,018	284,226	302,311
Eastern Bengal Railway - - - - -	25,616	26,596	28,087
Scinde, Punjab, and Delhi Railway - - - - -	116,529	120,902	129,578
Great Indian Peninsula Railway - - - - -	416,198	428,144	440,436
Madras Railway - - - - -	94,244	97,583	101,040
Total - - - - -	925,605	957,451	1,001,452

APPENDIX IV.—continued.

1910-11.					1911-12.				
INDIA.		ENGLAND.		NET REVENUE.	INDIA.		ENGLAND.		NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
	£	£	£	£		£	£	£	£
29,953,836	1,996,922	—	1,996,922	46,030	32,014,179	2,134,279	—	2,134,279	125,809
28,406,978	1,893,798	57,094	1,950,892		29,303,231	1,953,549	54,921	2,008,470	
1,546,858	103,124	57,094	46,030		2,710,948	180,730	54,921	125,809	
14,892,327	992,822	4,337	997,159	20,327	16,236,543	1,082,436	4,989	1,087,425	6,509
12,723,698	848,247	128,585	976,832		13,653,986	910,266	183,668	1,093,934	
2,168,629	144,575	124,248	20,327		2,582,557	172,170	178,679	6,509	
459,442,886	30,629,526	230	30,629,756	2,017,496	503,683,486	33,578,899	230	33,579,129	3,787,770
244,854,428	16,323,629	—	16,323,629		258,945,724	17,263,048	—	17,263,048	
214,588,458	14,305,897	230	14,306,127		244,737,762	16,315,851	230	16,316,081	
—	—	—	—		—	—	—	—	
203,920	13,595	25,751	39,346		192,296	12,820	44,825	57,645	
214,792,378	14,319,492	25,981	14,345,473		244,930,058	16,328,671	45,055	16,373,726	
45,956,449	3,063,763	8,740,159	11,803,922		48,306,728	3,220,448	8,804,710	12,025,158	
6,949,542	463,302	—	463,302		7,230,008	482,001	—	482,001	
424,114	28,274	—	28,274		909,394	60,626	—	60,626	
487,174	32,479	—	32,479		272,560	18,171	—	18,171	
53,817,279	3,587,818	8,740,159	12,327,977		56,718,690	3,781,246	8,804,710	12,585,956	
160,975,099	10,731,674	8,714,178	2,017,496		188,211,368	12,547,425	8,759,655	3,787,770	
34,320,758	2,288,051	—	2,288,051		35,722,988	2,381,533	—	2,381,533	
16,644,319	1,109,621	—	1,109,621		17,176,543	1,145,103	—	1,145,103	
17,676,439	1,178,430	—	1,178,430		18,546,445	1,236,430	—	1,236,430	
17,670,078	1,178,005	—	1,178,005		20,271,977	1,351,465	—	1,351,465	
35,346,517	2,356,435	—	2,356,435		38,818,422	2,587,895	—	2,587,895	
15,045,994	1,003,066	112,344	1,115,410		15,994,080	1,066,272	116,595	1,182,867	
20,300,523	1,353,369	112,344	1,241,025		22,824,342	1,521,623	116,595	1,405,028	
3,426,980	228,465	—	228,465		3,705,809	247,054	—	247,054	
13,272,185	884,813	290	885,103		12,691,097	846,073	840	846,913	
9,845,205	656,348	290	656,638		8,985,288	599,019	840	599,859	
10,455,318	697,021	112,634	584,387	584,387	13,839,054	922,604	117,435	805,169	805,169
175,145,904	11,676,394	9,008,154	2,668,240	2,668,240	207,343,927	13,822,929	9,110,690	4,712,239	4,712,239

APPENDIX IV.—continued.

		1912-13.				
REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
			£	£	£	£
1. POST OFFICE :						
Receipts	- - - - -	33,936,539	2,262,436	—	2,262,436	
Deduct,—Charges	- - - - -	29,579,320	1,971,955	54,612	2,026,567	
NET RECEIPTS	- - - - -	4,357,219	290,481	54,612	235,869	235,869
2. TELEGRAPH :						
Receipts	- - - - -	17,518,562	1,167,904	6,220	1,174,124	
Deduct,—Charges	- - - - -	13,836,498	922,433	183,513	1,105,946	
NET RECEIPTS	- - - - -	3,682,064	245,471	177,293	68,178	68,178
3. RAILWAYS :						
Receipts :						
State Railways :						
Gross Receipts	- - - - -	550,291,140	36,686,076	288	36,686,364	
Working Expenses	- - - - -	280,231,303	18,682,087	—	18,682,087	
NET TRAFFIC RECEIPTS	- - - - -	270,059,837	18,003,989	288	18,004,277	
Guaranteed Railways : Net Traffic Receipts		59,707	3,980	—	3,980	
Subsidised Companies : Repayment of Advances of Interest		235,088	15,673	57,501	73,174	
TOTAL	- - - - -	270,354,632	18,023,642	57,789	18,081,431	
Charges :						
State Railways :						
Interest and Annuities*	- - - - -	52,332,314	3,488,821	8,979,898	12,468,719	
Guaranteed Railways :						
Interest, Surplus Profits, Land, &c.	- - - - -	10,644,626	709,642	—	709,642	
Subsidised Companies : Land, &c.	- - - - -	505,102	33,674	—	33,674	
Miscellaneous : Surveys and Central Estab- lishments	- - - - -	900,631	66,042	—	66,042	
TOTAL	- - - - -	64,472,673	4,298,179	8,979,898	13,278,077	
TOTAL NET RECEIPTS (or Charges)	- - - - -	205,881,959	13,725,463	8,922,109	4,803,354	4,803,354
4. IRRIGATION :						
Major Works (or Works for which Capital and Revenue Accounts are kept) :						
Direct Receipts	- - - - -	39,112,179	2,607,478	—	2,607,478	
Working Expenses	- - - - -	17,526,591	1,168,439	1	1,168,440	
	- - - - -	21,585,588	1,439,039	1	1,439,038	
Portion of Land Revenue due to Irrigation	- - - - -	23,073,667	1,538,245	—	1,538,245	
	- - - - -	44,659,255	2,977,284	1	2,977,283	
Interest on Debt	- - - - -	17,366,737	1,157,783	124,730	1,282,513	
NET RECEIPTS FROM MAJOR WORKS	- - - - -	27,292,518	1,819,501	124,731	1,694,770	
Minor Works and Navigation :						
Receipts	- - - - -	3,982,403	265,494	—	265,494	
Charges	- - - - -	12,736,211	849,081	1,894	850,975	
Net Charges FOR MINOR WORKS	- - - - -	8,753,808	583,587	1,894	585,481	
TOTAL NET RECEIPTS (or Charges)	- - - - -	18,538,710	1,235,914	126,625	1,109,289	1,109,289
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 10)		232,459,952	15,497,329	9,280,639	6,216,690	6,216,690

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:

	1912-13.	1913-14.
	£	£
East Indian Railway	342,374	355,105
Eastern Bengal Railway	31,210	32,334
Scinde, Punjab, and Delhi Railway	155,083	154,863
Great Indian Peninsula Railway	453,078	466,083
Madras Railway	104,621	108,328
TOTAL	1,086,366	1,116,713

APPENDIX IV.—continued.

1913-14.				
INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		REVENUE.
	•£	£	£	£
36,153,147	2,410,210	—	2,410,210	
30,550,976	2,036,732	55,287	2,092,019	
5,602,171	373,478	55,287	318,191	318,191
17,752,867	1,183,524	4,785	1,188,309	
14,526,365	968,424	212,541	1,180,965	
3,226,502	215,100	207,756	7,344	7,344
563,188,579	37,545,905	230	37,546,135	
293,591,182	19,572,745	—	19,572,745	
269,597,397	17,973,160	230	17,973,390	
—	—	—	—	
244,967	16,331	76,770	93,101	
269,842,364	17,989,491	77,000	18,066,491	
57,401,275	3,826,751	9,000,098	12,826,849	
6,612,854	440,857	—	440,857	
827,187	55,146	—	55,146	
688,410	45,894	—	45,894	
64,152,906	4,276,860	9,000,098	13,276,958	
205,689,458	13,712,631	8,923,098	4,789,533	4,789,533
41,489,485	2,765,966	—	2,765,966	
18,216,430	1,214,429	14	1,214,443	
23,273,055	1,551,537	14	1,551,523	
25,265,614	1,684,374	—	1,684,374	
48,538,669	3,235,911	14	3,235,897	
17,792,499	1,186,167	118,679	1,304,846	
30,746,170	2,049,744	118,693	1,931,051	
3,942,289	262,819	—	262,819	
13,915,998	927,733	1,156	928,889	
9,973,709	664,914	1,156	666,070	
20,772,461	1,384,830	119,849	1,264,981	1,264,981
235,290,592	15,686,039	9,305,990	6,380,049	6,380,049

APPENDIX V.

MINT.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	43,270,754	2,884,717	49	2,884,766	
Charges - - - - -	41,662,331	2,777,489	8,096	2,785,585	
NET RECEIPTS or Charges (shown on pages 4 and 6) - - - - -	1,608,423	107,228	8,047	99,181	99,181

MINT.	1906-07.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	6,291,969	419,465	33	419,498	
Charges - - - - -	1,958,645	130,577	36,321	166,898	
NET RECEIPTS or Charges (shown on pages 6 and 8) c - - - - -	4,333,324	288,888	36,288	252,600	252,600

MINT.	1909-10.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	1,889,293	125,953	—	125,953	
Charges - - - - -	1,935,424	129,028	14,730	143,758	
NET RECEIPTS or Charges (shown on pages 8 and 10) - - - - -	46,131	3,075	14,730	17,805	17,805

MINT.	1912-13.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	7,310,375	487,359	—	487,359	
Charges - - - - -	2,033,407	135,560	6,783	142,343	
NET RECEIPTS or Charges (shown on page 10) - - - - -	5,276,968	351,799	6,783	345,016	345,016

APPENDIX V.

1904-05.					1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.		
	£	£	£	£		£	£	£	£
3,095,454	206,364	46	206,410	88,533	4,817,052	321,137	46	321,183	201,104
1,552,767	103,518	14,359	117,877		1,629,649	108,643	11,436	120,079	
1,542,687	102,846	14,313	—		3,187,403	212,494	11,390	201,104	

1907-08.					1908-09.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.		
	£	£	£	£		£	£	£	£
6,658,760	443,918	—	443,918	279,017	1,539,808	102,654	—	102,654	89,475
1,955,231	130,349	34,552	164,901		2,421,989	161,466	30,063	192,129	
4,703,529	313,569	34,552	279,017		882,181	58,812	30,063	89,475	

1910-11.					1911-12.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.		
	£	£	£	£		£	£	£	£
2,941,653	196,110	—	196,110	103,741	5,504,452	366,963	137	367,100	250,593
1,304,673	86,978	5,391	92,369		1,663,540	110,903	5,604	116,507	
1,636,980	109,132	5,391	103,741		3,840,912	256,060	5,467	250,593	

1913-14.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.		
	£	£	£	£
5,096,654	339,777	64	339,841	207,211
1,830,989	122,066	10,564	132,630	
3,265,665	217,711	10,500	207,211	

APPENDIX VI.

EXCHANGE.	1903-04.		1904-05.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£	
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE CHARGED AGAINST REVENUE, AT—				
(1) Average rate obtained for Bills and Transfers sold by the Secretary of State during the year -	260,197,625		281,623,947	
(2) Rs. 15 for 1l. - - - - -	260,995,950		282,414,810	
Difference:—				
Receipt, or Charge - - - - -	798,325	53,222	790,863	52,724
Exchange on Remittance Account:				
Receipt, or Charge - - - - -	78,108	5,207	620,114	41,341
TOTAL, shown on pages 4, 6, and 8 -	876,433	58,429	1,410,977	94,065
Exchange Compensation Allowance to Officers -	5,070,131	338,009	5,248,149	349,877
GRAND TOTAL: Receipt, or Charge -	—	279,580	—	255,812

EXCHANGE.	1909-10.		1910-11.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
	£		£	
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE CHARGED AGAINST REVENUE, AT—				
(1) Average rate obtained for Bills and Transfers sold by the Secretary of State during the year -	276,884,747		280,139,808	
(2) Rs. 15 for 1l. - - - - -	276,175,635		279,085,590	
Difference:—				
Receipt, or Charge - - - - -	709,112	47,274	1,054,218	70,281
Exchange on Remittance Account:				
Receipt - - - - -	41,897	2,793	2,962	197
TOTAL, shown on pages 8 and 10 -	667,215	44,481	1,051,256	70,084
Exchange Compensation Allowance to Officers -	5,335,485	355,699	5,231,287	348,752
GRAND TOTAL: Charge - - - - -	—	311,218	—	278,668

APPENDIX VI.

1905-06.		1906-07.		1907-08.		1908-09.	
Rupees.	Equivalent at Rs. 15 = 17.	Rupees.	Equivalent at Rs. 15 = 17.	Rupees.	Equivalent at Rs. 15 = 17.	Rupees.	Equivalent at Rs. 15 = 17.
	£		£		£		£
264,287,595		273,578,936		266,037,392		275,468,277	
264,993,495		275,009,145		266,529,450		274,851,285	
705,900	47,060	1,430,209	95,347	492,058	32,804	616,992	41,134
537,157	35,810	1,420,119	94,675	925,606	61,707	100,440	6,697
1,243,057	82,870	2,850,328	190,022	1,417,664	94,511	516,552	34,437
5,423,575	361,572	5,494,799	366,320	5,383,182	358,879	5,260,069	350,671
—	278,702	—	176,298	—	264,368	—	385,108

1911-12.		1912-13.		1913-14.	
Rupees.	Equivalent at Rs. 15 = 17.	Rupees.	Equivalent at Rs. 15 = 17.	Rupees.	Equivalent at Rs. 15 = 17.
	£		£		£
284,448,028		290,588,980		293,100,153	
282,978,690		289,534,380		291,825,825	
1,469,338	97,956	1,054,600	70,307	1,274,328	84,955
116,119	7,741	458,588	30,572	521,782	34,786
1,585,457	105,697	1,513,188	100,879	1,796,110	119,741
5,153,949	343,596	5,026,777	335,118	4,795,558	319,704
—	237,899	—	234,239	—	199,963

APPENDIX VII.

1903-04.					
DEBT SERVICES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupces.	Equivalent at Rs. 15 = 17.	Sterling.		
		£	£	£ ^o	
					£
1. INTEREST ON DEBT - - - - -	41,776,092	2,785,072	4,342,826	7,127,898	
Amounts chargeable to Railways (<i>see</i> pp. 28 and 29).	52,435,672	3,495,711	1,359,281	4,854,992	
Amounts chargeable to Irrigation (<i>see</i> pp. 28 and 29).	14,913,519	994,235	—	994,235	
	67,349,191	4,489,946	1,359,281	5,849,227	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*25,573,099	*1,704,874	2,983,545	1,278,671	
2. INTEREST on other Obligations - - -	6,298,216	419,881	3	419,884	
	19,274,883	1,284,993	2,983,548	1,698,555	
Deduct,—Receipts† - - - - -	11,205,925	747,061	141,788	888,849	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 5 and 7 - - - }	30,480,808	2,032,054	2,841,760	809,706	809,706

1906-07.					
DEBT SERVICES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupces.	Equivalent at Rs. 15 = 17.	Sterling.		
		£	£	£	
					£
1. INTEREST ON DEBT - - - - -	45,496,632	3,033,109	4,870,244	7,903,353	
Amounts chargeable to Railways (<i>see</i> pp. 30 and 31).	37,807,002	2,520,467	3,027,943	5,548,410	
Amounts chargeable to Irrigation (<i>see</i> pp. 30 and 31).	12,426,488	828,433	106,798	935,231	
	50,233,490	3,348,900	3,134,741	6,483,641	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*4,736,858	*315,791	1,735,503	1,419,712	
2. INTEREST on other Obligations - - -	7,442,572	496,172	—	496,172	
	2,705,714	180,381	1,735,503	1,915,884	
Deduct,—Receipts† - - - - -	10,856,414	723,761	248,432	972,193	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation)—shown on pp. 7 and 9) - - - }	8,150,700	543,380	1,487,071	943,691	943,691

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.
† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to land holders, &c., and from the securities held by the Paper Currency Department : those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX VII.

1904-05.					1905-06.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
	£	£	£	£		£	£	£	£
42,792,544	2,852,836	4,423,911	7,276,747		43,917,978	2,927,865	4,418,371	7,346,236	
55,217,951	3,681,197	1,378,746	5,059,943		58,724,879	3,914,992	1,435,001	5,349,993	
15,228,363	1,015,224	—	1,015,224		15,621,842	1,041,456	—	1,041,456	
70,446,314	4,696,421	1,378,746	6,075,167		74,346,721	4,956,448	1,435,001	6,391,449	
*27,653,770	*1,843,584	3,045,165	1,201,580		*30,428,743	*2,028,583	2,983,370	954,787	
6,653,397	443,560	—	443,560		6,805,379	453,692	—	453,692	
21,000,373	1,400,025	3,045,165	1,645,140		23,623,364	1,574,891	2,983,370	1,408,479	
10,182,770	678,851	160,471	839,322		10,444,567	696,304	237,877	934,181	
31,183,143	2,078,876	2,884,694	805,818	805,818	34,067,931	2,271,195	2,745,493	474,298	474,298

1907-08.					1908-09.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
	£	£	£	£		£	£	£	£
46,229,345	3,081,956	4,990,485	8,072,441		47,745,440	3,183,029	5,286,565	8,469,594	
39,773,282	2,651,552	3,118,662	5,770,214		41,425,434	2,761,696	3,253,052	6,014,748	
13,088,523	872,568	108,344	980,912		13,625,073	908,338	108,989	1,017,327	
52,861,805	3,524,120	3,227,006	6,751,126		55,050,507	3,670,034	3,362,041	7,032,075	
*6,632,460	*442,164	1,763,479	1,321,315		*7,305,067	*487,005	1,924,524	1,437,519	
7,492,940	499,529	—	499,529		7,939,685	529,313	—	529,313	
860,480	57,365	1,763,479	1,820,844		634,618	42,308	1,924,524	1,966,832	
11,777,460	785,164	180,593	965,757		13,466,066	897,737	89,588	987,325	
10,916 980	727,799	1,582,886	855,087	855,087	12,821,448	855,429	1,834,936	979,507	979,507

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VII.—continued.

DEBT SERVICES.	1909-10.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	48,498,139	3,233,209	5,519,190	8,752,399	
Amounts chargeable to Railways (see pp. 32 and 33).	42,283,760	2,818,917	3,308,274	6,127,191	
Amounts chargeable to Irrigation (see pp. 32 and 33).	14,253,680	950,246	108,465	1,058,711	
	56,537,440	3,769,163	3,416,739	7,185,902	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*8,039,301	*535,954	2,102,451	1,566,497	
2. INTEREST on other Obligations - - - - -	8,228,217	548,548	—	548,548	
	188,916	12,594	2,102,451	2,115,045	
Deduct,—Receipts† - - - - -	15,248,837	1,016,589	167,754	1,184,343	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on pp. 9 and 11) - - - }	15,059,921	1,003,995	1,934,697	930,702	930,702

DEBT SERVICES.	1912-13.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. INTEREST ON DEBT - - - - -	49,801,687	3,320,112	6,203,996	9,524,108	
Amounts chargeable to Railways (see pp. 34 and 35).	49,346,705	3,289,780	3,782,768	7,072,548	
Amounts chargeable to Irrigation (see pp. 34 and 35).	17,366,737	1,157,783	124,730	1,282,513	
	66,713,442	4,447,563	3,907,498	8,355,061	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*16,911,755	*1,127,451	2,296,498	1,169,047	
2. INTEREST on other Obligations - - - - -	9,622,316	641,488	—	641,488	
	7,289,439	485,963	2,296,498	1,810,535	
Deduct,—Receipts† - - - - -	15,092,638	1,006,176	467,532	1,473,708	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 11) - - - }	22,382,077	1,492,139	1,828,966	336,827	336,827

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.—*continued.*

1910-11.					1911-12.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
£	£	£	£		£	£	£	£	
48,121,945	3,208,130	5,781,552	8,989,682		48,893,847	3,259,590	6,022,639	9,282,229	
43,061,629	2,870,775	3,396,910	6,267,685		45,626,525	3,041,768	3,622,442	6,664,210	
15,045,994	1,003,066	112,344	1,115,410		15,994,080	1,066,272	116,595	1,182,867	
58,107,623	3,873,841	3,509,254	7,383,095		61,620,605	4,108,040	3,739,037	7,847,077	
*9,985,678	*665,711	2,272,298	1,606,587		*12,726,758	*848,450	2,283,602	1,435,152	
8,434,730	562,315	—	562,315		9,038,751	602,583	—	602,583	
1,550,948	103,396	2,272,298	2,168,902		3,688,007	245,867	2,283,602	2,037,735	
15,799,586	1,053,306	412,133	1,465,439		14,876,078	991,739	457,002	1,448,741	
17,350,534	1,156,702	1,860,165	703,463	703,463	18,564,085	1,237,606	1,826,600	588,994	588,994

1913-14.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
£	£	£	£	
51,324,328	3,421,622	5,912,796	9,334,418	
53,953,685	3,596,912	3,706,233	7,303,145	
17,792,499	1,186,167	118,679	1,304,846	
71,746,184	4,783,079	3,824,912	8,607,991	
*20,421,856	*1,361,457	2,087,884	726,427	
11,838,385	789,226	—	789,226	
8,583,471	572,231	2,087,884	1,515,653	
15,491,301	1,032,754	319,365	1,352,119	
24,074,772	1,604,985	1,768,519	163,534	163,534

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VIII.

MILITARY SERVICES.	1903-04.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 17.			
1. ARMY:		£	£	£	£
Effective Charges - - - - -	182,714,858	12,180,990	2,618,780	14,799,770	
Re-organisation - - - - -	—	—	—	—	
Non-Effective Charges - - - - -	10,092,048	672,803	2,392,635	3,065,438	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	192,806,906	12,853,793	5,011,415	17,865,208	
Deduct,—Receipts: Effective - - - - -	8,181,045	545,403	402,632	948,035	
Re-organisation - - - - -	—	—	—	—	
Non-Effective - - - - -	1,404,589	93,639	47,754	141,393	
Total - - - - -	9,585,634	639,042	450,386	1,089,428	
TOTAL NET ARMY CHARGES - - - - -	183,221,272	12,214,751	4,561,029	16,775,780	16,775,780
2. MARINE - - - - -	4,556,901	303,794	309,957	613,751	
Deduct,—Receipts - - - - -	3,664,993	244,333	21,000	265,333	
TOTAL NET MARINE CHARGES - - - - -	891,908	59,461	288,957	348,418	348,418
3. MILITARY WORKS:—					
Ordinary Charges - - - - -	14,725,195	981,680	52,974	1,034,654	
Re-organisation - - - - -	—	—	—	—	
Deduct,—Receipts - - - - -	676,244	45,083	—	45,083	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	14,048,951	936,597	52,974	989,571	989,571
4. SPECIAL DEFENCE WORKS - - - - -	325,395	21,693	5,361	27,054	27,054
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 5 and 7) }	198,487,526	13,232,502	4,908,321	18,140,823	18,140,823

1906-07.					
1. ARMY:	Rupees.	£	£	£	£
Effective Charges - - - - -	201,969,620	13,464,641	3,092,900	16,557,541	
Re-organisation - - - - -	—	—	—	—	
Non-Effective Charges - - - - -	10,116,965	674,464	2,425,840	3,100,304	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	212,086,585	14,139,105	5,518,740	19,657,845	
Deduct,—Receipts: Effective - - - - -	9,803,377	653,558	441,956	1,095,514	
Re-organisation - - - - -	—	—	—	—	
Non-Effective - - - - -	1,380,251	92,017	30,038	122,055	
Total - - - - -	11,183,628	745,575	471,994	1,217,569	
TOTAL NET ARMY CHARGES - - - - -	200,902,957	13,393,530	5,046,746	18,440,276	18,440,276
2. MARINE - - - - -	4,148,935*	276,596	386,789	663,385	
Deduct,—Receipts - - - - -	2,221,896	148,126	49	148,175	
TOTAL NET MARINE CHARGES - - - - -	1,927,039	128,470	386,740	515,210	515,210
3. MILITARY WORKS:—					
Ordinary Charges - - - - -	16,028,916	1,068,594	58,921	1,127,515	
Re-organisation - - - - -	—	—	—	—	
Deduct,—Receipts - - - - -	764,984	50,999	—	50,999	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	15,263,932	1,017,595	58,921	1,076,516	1,076,516
4. SPECIAL DEFENCE WORKS - - - - -	1,411,302	94,087	44,271	138,358	138,358
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 7 and 9) }	219,505,230	14,633,682	5,536,678	20,170,360	20,170,360

* Differs from the amount shown in Statement B., appended to the Financial Statement for 1908-09, by Rs. 15,242 on account of pensions of the Imperial Marine Department debited in that year to Provincial Revenues which are in the Financial Statement taken under the head "29 Superannuation Allowances and Pensions."

APPENDIX VIII.

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = £.				Rupees.	Equivalent at Rs. 15 = £.			
195,340,056	13,022,670	£ 2,946,125	£ 15,968,795	£	194,323,949	12,954,930	£ 2,066,665	£ 15,021,595	£
6,167,087	411,139	686,366	1,097,505		6,881,904	458,793	715,567	1,174,360	
10,080,632	672,042	2,437,352	3,109,394		10,295,803	686,387	2,384,788	3,071,175	
—	—	—	—		—	—	—	—	
211,587,775	14,105,851	6,069,843	20,175,694	19,214,763	211,501,656	14,100,110	5,167,020	19,267,130	18,077,434
7,755,858	517,057	327,327	844,384		8,519,122	567,941	490,432	1,058,373	
95	6	—	6		4,417	295	—	295	
1,346,318	89,755	26,786	116,541		1,407,285	93,819	37,209	131,028	
9,102,271	606,818	354,113	960,931		9,930,824	662,055	527,641	1,189,696	
202,485,504	13,499,033	5,715,730	19,214,763		201,570,832	13,438,055	4,639,379	18,077,434	
4,520,689	301,379	319,410	620,789		4,098,980	273,265	277,805	551,070	
2,996,859	199,791	4,000	203,791		1,993,297	132,886	10,884	143,770	
1,523,830	101,588	315,410	416,998		2,105,683	140,379	266,921	407,300	
13,946,562	929,771	49,641	979,412		13,232,457	882,164	47,645	929,809	
32,810	2,187	—	2,187	416,998	2,468,117	164,542	554	165,096	407,300
681,931	45,462	—	45,462		739,582	49,306	—	49,306	
13,297,441	886,496	49,641	936,137	936,137	14,960,992	997,400	48,199	1,045,599	1,045,599
538,613	35,908	92,387	128,295	128,295	1,128,782	75,252	71,054	146,306	146,306
217,845,388	14,523,025	6,173,168	20,696,193	20,696,193	219,766,289	14,651,086	5,025,553	69,676,639	19,676,639

1907-08.					1908-09.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
199,788,207	13,319,214	2,218,290	15,537,504	£	204,686,485	13,645,766	2,385,336	16,031,102	£
9,891,248	659,416	2,450,613	3,110,029		10,151,545	676,770	2,469,394	3,146,164	
—	—	—	—		—	—	—	—	
209,679,455	13,978,630	4,668,903	18,647,533		214,838,030	14,322,536	4,854,730	19,177,266	
7,983,278	532,219	376,330	908,549	17,625,054	6,756,868	450,458	314,282	764,740	18,314,327
1,265,146	84,343	29,587	113,930		1,049,702	69,980	28,219	98,199	
9,248,424	616,562	405,917	1,022,479		7,806,570	520,438	342,501	862,939	
200,431,031	13,362,068	4,262,986	17,625,054		207,031,460	13,802,098	4,512,229	18,314,327	
3,596,072	239,738	245,286	485,024		3,668,571	244,571	232,386	476,957	
1,315,296	87,686	—	87,686		1,881,727	125,448	—	125,448	
2,280,776	152,052	245,286	397,338		1,786,844	119,123	232,386	351,509	
16,444,534	1,096,303	70,640	1,166,943		13,894,414	926,295	41,067	967,362	
859,015	57,268	—	57,268		888,805	59,254	—	59,254	
15,585,519	1,039,035	70,640	1,109,675	1,109,675	13,005,609	867,041	41,067	908,108	908,108
1,431,376	95,425	20,862	116,287	116,287	255,230	17,015	12,029	29,044	29,044
219,728,702	14,648,580	4,599,774	19,248,354	19,248,354	222,079,143	14,805,277	4,797,711	19,602,988	19,602,988

APPENDIX VIII.—continued.

1909-10.					
MILITARY SERVICES.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. ARMY:		£	£	£	£
Effective Charges - - - - -	203,133,282	13,542,219	2,211,982	15,754,201	
Re-organisation - - - - -	—	—	—	—	
Non-Effective Charges - - - - -	10,258,085	683,872	2,463,108	3,146,980	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	213,391,367	14,226,091	4,675,090	18,901,181	
Deduct,—Receipts: Effective - - - - -	7,358,192	490,546	385,011	875,557	
Re-organisation - - - - -	—	—	—	—	
Non-Effective - - - - -	1,117,662	74,511	27,660	102,171	
Total - - - - -	8,475,854	565,057	412,671	977,728	
TOTAL NET ARMY CHARGES - - - - -	204,915,513	13,661,034	4,262,419	17,923,453	17,923,453
2. MARINE - - - - -	3,779,010	251,934	209,223	461,157	
Deduct,—Receipts - - - - -	1,251,892	83,460	—	83,460	
TOTAL NET MARINE CHARGES - - - - -	2,527,118	168,474	209,223	377,697	377,697
3. MILITARY WORKS:					
Ordinary Charges - - - - -	12,357,178	823,812	34,530	858,342	
Re-organisation - - - - -	—	—	—	—	
Deduct,—Receipts - - - - -	1,136,600	75,773	—	75,773	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	11,220,578	748,039	34,530	782,569	782,569
4. SPECIAL DEFENCE WORKS - - - - -	82,934	5,529	23,075	28,604	28,604
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on pages 9 and 11) }	218,746,143	14,583,076	4,529,247	19,112,323	19,112,323

1912-13.					
	Rupees.	£	£	£	£
1. ARMY:					
Effective Charges - - - - -	206,237,829	13,749,189	2,589,430	16,338,619	
Re-organisation - - - - -	—	—	—	—	
Non-Effective Charges - - - - -	10,743,291	716,219	2,521,688	3,237,907	
Military Operations - - - - -	—	—	—	—	
TOTAL - - - - -	216,981,120	14,465,408	5,111,118	19,576,526	
Deduct,—Receipts: Effective - - - - -	12,099,693	806,646	300,598	1,107,244	
Re-organisation - - - - -	—	—	—	—	
Non-Effective - - - - -	1,260,924	84,062	36,497	120,559	
Total - - - - -	13,360,617	890,708	337,095	1,227,803	
TOTAL NET ARMY CHARGES - - - - -	203,620,503	13,574,700	4,774,023	18,348,723	18,348,723
2. MARINE - - - - -	3,836,942	255,796	224,132	479,928	
Deduct,—Receipts - - - - -	1,315,039	87,669	—	87,669	
TOTAL NET MARINE CHARGES - - - - -	2,521,903	168,127	224,132	392,259	392,259
3. MILITARY WORKS:					
Ordinary Charges - - - - -	12,809,508	853,967	33,412	887,379	
Re-organisation - - - - -	—	—	—	—	
Deduct,—Receipts - - - - -	1,082,428	72,162	—	72,162	
TOTAL NET CHARGES FOR MILITARY WORKS - - - - -	11,727,080	781,805	33,412	815,217	815,217
4. SPECIAL DEFENCE WORKS - - - - -	88,287	5,886	3,381	9,267	9,267
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 11) }	217,957,773	14,530,518	5,034,948	19,565,466	19,565,466

APPENDIX VIII.—continued.

1910-11.					1911-12.				
INDIA.		ENGLAND Sterling	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
204,148,426	13,609,895	2,336,228	15,946,123		208,403,972	13,893,598	2,439,364	16,332,962	
10,514,653	700,977	2,484,680	3,185,657		10,485,675	699,045	2,504,539	3,203,584	
214,663,079	14,310,872	4,820,908	19,131,780		218,889,647	14,592,643	4,943,903	19,536,546	
8,407,438	560,496	387,658	948,154		9,245,431	616,362	444,668	1,061,030	
1,187,317	79,154	31,341	110,495		1,245,992	83,066	35,270	118,336	
9,594,755	639,650	418,999	1,058,649		10,491,423	699,428	479,938	1,179,366	
205,068,324	13,671,222	4,401,909	18,073,131	18,073,131	208,398,224	13,893,215	4,463,965	18,357,180	18,357,180
3,564,182	237,612	208,255	445,867		3,761,939	250,796	199,932	450,728	
1,376,810	91,787	—	91,787		1,273,487	84,900	—	84,900	
2,187,372	145,825	208,255	354,080	354,080	2,488,452	165,896	199,932	365,828	365,828
13,075,454	871,697	28,740	900,437		13,086,104	872,407	37,250	909,657	
1,058,888	70,593	—	70,593		1,181,866	78,791	—	78,791	
12,016,566	801,104	28,740	829,844	829,844	11,904,238	793,616	37,250	830,866	830,866
38,785	2,586	5,401	7,987	7,987	40,570	2,705	2,001	4,706	4,706
219,311,047	14,620,737	4,644,305	19,265,042	19,265,042	222,831,484	14,855,432	4,703,148	19,558,580	19,558,580

1913-14.				
Rupees.	£	£	£	£
208,559,916	13,903,995	2,638,876	16,542,871	
10,957,429	730,495	2,515,873	3,246,368	
219,517,345	14,634,490	5,154,749	19,789,239	
11,484,062	765,604	315,027	1,080,631	
1,300,736	86,716	36,159	122,875	
12,784,798	852,320	351,186	1,203,506	
206,732,547	13,782,170	4,803,563	18,585,733	18,585,733
3,835,541	255,703	257,142	512,845	
1,343,125	89,542	—	89,542	
2,492,416	166,161	257,142	423,303	423,303
13,584,108	905,607	41,690	947,297	
1,149,059	76,604	—	76,604	
12,435,049	829,003	41,690	870,693	870,693
107,225	7,148	9,236	16,384	16,384
221,767,237	14,784,482	5,111,631	19,896,113	19,896,113

APPENDIX IX.

COLLECTION OF REVENUE.	1903-04.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	45,298,076	3,019,872	408	3,020,280	
Forest - - - - -	12,166,993	811,133	2,485	813,618	
Salt - - - - -	4,935,853	329,057	2,134	331,191	
Stamps - - - - -	1,202,373	80,158	42,221	122,379	
Excise - - - - -	3,208,429	213,895	33	213,928	
Provincial Rates - - - - -	90,437	6,029	—	6,029	
Customs - - - - -	2,520,550	168,037	128	168,165	
Assessed Taxes - - - - -	342,204	22,814	—	22,814	
Registration - - - - -	2,667,009	177,800	—	177,800	
TOTAL (shown on pages 5 and 7) - -	72,431,924	4,828,795	47,409	4,876,204	4,876,204

COLLECTION OF REVENUE.	1906-07.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	50,296,986	3,353,132	790	3,353,922	
Forest - - - - -	14,093,152	939,543	9,323	948,866	
Salt - - - - -	5,446,786	363,119	1,370	364,489	
Stamps - - - - -	1,289,498	85,966	100,300	186,266	
Excise - - - - -	4,117,933	274,529	80	274,609	
Provincial Rates - - - - -	66,279	4,419	—	4,419	
Customs - - - - -	2,999,434	199,962	222	200,184	
Assessed Taxes - - - - -	357,418	23,828	—	23,828	
Registration - - - - -	2,991,463	199,431	—	199,431	
TOTAL (shown on pages 7 and 9) - -	81,658,949	5,443,929	112,085	5,556,014	5,556,014

APPENDIX IX.

1904-05.					1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET	INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.
	£	£	£	£		£	£	£	£
47,604,109	3,173,608	875	3,174,483		49,421,312	3,294,754	1,811	3,296,565	
12,967,856	864,524	4,614	869,138		14,258,521	950,568	4,250	954,818	
5,162,759	344,184	918	345,102		5,441,628	362,775	391	363,166	
1,234,918	82,328	38,763	121,091		1,295,424	86,362	41,802	128,164	
3,622,103	241,473	841	242,314		3,871,724	258,115	1	258,116	
84,256	5,617	—	5,617		93,301	6,220	—	6,220	
2,683,465	178,898	348	179,246		2,730,322	182,021	438	182,459	
315,129	21,008	—	21,008		337,766	22,518	—	22,518	
2,713,486	180,899	—	180,899		2,814,198	187,613	—	187,613	
76,388,081	5,092,539	46,359	5,138,898	5,138,898	80,264,196	5,350,946	48,693	5,399,639	5,399,639

1907-08.					1908-09.				
INDIA.		ENGLAND.	TOTAL.	NET	INDIA.		ENGLAND.	TOTAL.	NET
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.
	£	£	£	£		£	£	£	£
52,503,025	3,500,202	1,138	3,501,340		54,802,018	3,653,468	464	3,653,932	
14,635,975	975,732	4,608	980,340		14,827,390	988,492	5,666	994,158	
5,446,039	363,069	415	363,484		5,122,891	341,526	1,582	343,108	
477,439	31,829	107,280	139,109		560,564	37,371	136,667	174,038	
4,440,008	296,000	94	296,094		5,856,042	390,403	149	390,552	
71,049	4,737	—	4,737		65,761	4,384	—	4,384	
3,088,036	205,869	609	206,478		3,132,958	208,864	159	209,023	
368,650	24,577	—	24,577		383,524	25,568	—	25,568	
3,204,970	213,664	—	213,664		3,477,139	231,809	—	231,809	
84,235,191	5,615,679	114,144	5,729,823	5,729,823	88,228,285	588,885	144,687	6,026,572	6,026,572

APPENDIX IX.—*continued.*

COLLECTION OF REVENUE.	1909-10.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	54,742,665	3,649,511	568	3,650,079	
Forest - - - - -	15,026,339	1,001,756	4,941	1,006,697	
Salt - - - - -	4,952,549	330,170	573	330,743	
Stamps - - - - -	724,460	48,297	103,492	151,789	
Excise - - - - -	5,963,658	397,577	336	397,913	
Provincial Rates - - - - -	74,175	4,945	—	4,945	
Customs - - - - -	3,256,867	217,124	371	217,495	
Assessed Taxes - - - - -	391,888	26,126	—	26,126	
Registration - - - - -	3,535,734	235,716	—	235,716	
TOTAL (shown on pages 9 and 11) -	88,668,335	5,911,222	110,281	6,021,503	6,021,503

COLLECTION OF REVENUE.	1912-13.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	57,994,554	3,866,304	1,725	3,868,029	
Forest - - - - -	17,207,018	1,147,134	5,451	1,152,585	
Salt - - - - -	5,600,032	373,335	673	374,008	
Stamps - - - - -	951,453	63,430	90,468	153,898	
Excise - - - - -	6,428,527	428,568	3	428,571	
Provincial Rates - - - - -	72,877	4,859	—	4,859	
Customs - - - - -	3,856,892	257,126	162	257,288	
Assessed Taxes - - - - -	425,809	28,387	—	28,387	
Registration - - - - -	3,697,983	246,532	—	246,532	
TOTAL (shown on page 11) -	96,235,145	6,415,675	98,482	6,514,157	6,514,157

APPENDIX IX.—continued.

1910-11.					1911-12.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
	£	£	£	£		£	£	£	£
54,907,649	3,660,510	1,916	3,662,426		56,766,274	3,784,418	2,036	3,786,454	
15,406,088	1,027,072	6,189	1,033,261		17,040,290	1,136,019	6,183	1,142,202	
5,618,198	374,547	2,529	377,076		5,516,410	367,761	729	368,490	
665,419	44,361	79,459	123,820		663,877	44,259	89,931	134,190	
6,082,944	405,530	464	405,994		6,287,138	419,142	111	419,253	
69,363	4,624	—	4,624		85,418	5,695	—	5,695	
3,583,963	238,931	635	239,566		3,753,695	250,246	467	250,713	
404,863	26,991	—	26,991		424,173	28,278	—	28,278	
3,610,491	240,699	—	240,699		3,723,829	248,256	—	248,256	
90,348,978	6,023,265	91,192	6,114,457	6,114,457	94,261,104	6,284,074	99,457	6,383,531	6,383,531

1913-14.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.			
	£	£	£	£
59,770,408	3,984,693	1,729	3,986,422	
17,543,621	1,169,575	4,913	1,174,488	
5,468,702	364,580	793	365,373	
998,979	66,598	106,545	173,143	
6,561,492	437,433	96	437,529	
—	—	—	—	
3,912,274	260,818	434	261,252	
468,801	31,254	—	31,254	
3,831,793	255,453	—	255,453	
98,556,070	6,570,404	114,510	6,684,914	6,684,914

APPENDIX X.

1903-04.					
CIVIL DEPARTMENTS.		INDIA.		ENGLAND.	NET EXPENDI- TURE.
		Rupces.	Equivalent at Rs. 15 = 1l.	— Sterling.	
			£	£	£
1. GENERAL ADMINISTRATION :					
Charges	- - - - -	17,027,333	1,135,156	279,602	1,414,758
2. LAW COURTS :					
Charges	- - - - -	34,138,223	2,275,881	778	2,276,659
Receipts	- - - - -	3,838,538	255,902	—	255,902
		30,299,685	2,019,979	778	2,020,757
3. JAILS :					
Charges	- - - - -	10,695,458	713,031	83	713,114
Receipts	- - - - -	3,609,178	240,612	—	240,612
		7,086,280	472,419	83	472,502
4. POLICE :					
Charges	- - - - -	41,796,089	2,786,406	967	2,787,373
Receipts	- - - - -	2,628,586	175,239	—	175,239
		39,167,503	2,611,167	967	2,612,134
5. PORTS AND PILOTAGE :					
Charges	- - - - -	2,149,370	143,291	48	143,339
Receipts	- - - - -	1,918,053	127,870	—	127,870
		231,317	15,421	48	15,469
6. EDUCATION :					
Charges	- - - - -	13,120,884	874,725	3,708	878,433
Receipts	- - - - -	1,742,245	116,150	—	116,150
		11,378,639	758,575	3,708	762,283
7. ECCLESIASTICAL :					
Charges	- - - - -	1,692,069	112,805	936	113,741
8. MEDICAL :					
Charges	- - - - -	10,111,916	674,127	5,887	680,014
Receipts	- - - - -	885,709	59,047	1,351	60,398
		9,226,207	615,080	4,536	619,616
9. POLITICAL :					
Charges	- - - - -	10,462,019	697,468	5,092	702,560
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges	- - - - -	7,261,900	484,127	34,524	518,651
Receipts	- - - - -	1,528,450	101,897	725	102,622
		5,733,450	382,230	33,799	416,029
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 5 and 7)	- - - - -	132,304,502	8,820,300	329,549	9,149,849

APPENDIX

1904-05.					1905-06.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
₹	₹	£	£	£	₹	₹	£	£	£
16,854,438	1,123,629	272,236	1,395,865	1,395,865	18,308,239	1,220,549	290,342	1,510,891	1,510,891
35,066,466	2,337,764	480	2,338,244	2,086,306	36,143,989	2,409,599	150	2,409,749	2,134,211
3,779,068	251,938		251,938		1,133,068	275,538	—	275,538	
31,287,398	2,085,826	480	2,086,306		32,010,921	2,134,061	150	2,134,211	
10,597,957	706,530	19	706,549	461,144	11,900,946	793,397	2	793,399	540,170
3,681,072	245,405	—	245,405		3,798,432	253,229	—	253,229	
6,916,885	461,125	19	461,144		8,102,514	540,168	2	540,170	
42,904,677	2,860,312	622	2,860,934	2,686,942	45,909,698	3,060,647	1,109	3,061,756	2,891,884
2,609,875	173,992		173,992		2,548,080	169,872	—	169,872	
40,294,802	2,686,320	622	2,686,942		43,361,618	2,890,775	1,109	2,891,884	
3,046,546	203,103	238	203,341	61,178	2,365,841	157,723	48	157,771	12,275
2,132,454	142,163	—	142,163		2,182,435	145,496	—	145,496	
914,092	60,940	238	61,178		183,406	12,227	48	12,275	
14,728,654	981,910	5,064	986,974	864,156	18,273,075	1,218,205	5,646	1,223,851	1,087,415
1,842,278	122,818	—	122,818		2,046,549	136,436	—	136,436	
12,886,376	859,092	5,064	864,156		16,226,526	1,081,769	5,646	1,087,415	
1,809,727	120,649	390	121,039	121,039	1,816,331	121,089	282	121,371	121,371
10,524,023	701,601	6,196	707,797	650,216	11,272,681	751,512	10,865	762,377	693,061
847,136	56,476	1,105	57,581		1,022,406	68,160	1,156	69,316	
9,676,887	645,125	5,091	650,216		10,250,275	683,352	9,709	693,061	
11,793,498	786,233	4,094	790,327	790,327	14,068,500	937,900	5,534	943,434	943,434
7,000,306	466,688	34,891	501,579	414,971	8,669,751	577,983	45,121	623,104	538,781
1,289,865	85,991	617	86,608		1,259,565	83,971	352	84,323	
5,710,441	380,697	34,274	414,971		7,410,186	494,012	44,769	538,781	
138,144,544	9,209,636	322,508	9,532,144	9,532,144	151,738,516	10,115,902	357,591	10,473,493	10,473,493

APPENDIX X.—continued.

CIVIL DEPARTMENTS.	1906-07.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1/.			
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges - - - - -	18,672,411	1,244,827	280,008	1,524,835	1,524,835
2. LAW COURTS :					
Charges - - - - -	38,100,453	2,540,030	466	2,540,496	
Receipts - - - - -	4,071,344	271,423	—	271,423	
	34,029,109	2,268,607	466	2,269,073	2,269,073
3. JAILS :					
Charges - - - - -	12,645,210	843,014	90	843,104	
Receipts - - - - -	3,775,780	251,718	—	251,718	
	8,869,430	591,296	90	591,386	591,386
4. POLICE :					
Charges - - - - -	52,995,067	3,533,005	1,700	3,534,705	
Receipts - - - - -	2,254,653	150,310	—	150,310	
	50,740,414	3,382,695	1,700	3,384,395	3,384,395
5. PORTS AND PILOTAGE :					
Charges - - - - -	2,414,142	160,943	67	161,010	
Receipts - - - - -	2,159,429	143,962	—	143,962	
	254,713	16,981	67	17,048	17,048
6. EDUCATION :					
Charges - - - - -	20,136,373	1,342,425	6,157	1,348,582	
Receipts - - - - -	2,114,820	140,988	—	140,988	
	18,021,553	1,201,437	6,157	1,207,594	1,207,594
7. ECCLESIASTICAL :					
Charges - - - - -	1,882,920	125,528	378	125,906	125,906
8. MEDICAL :					
Charges - - - - -	12,057,009	803,801	12,587	816,388	
Receipts - - - - -	820,086	54,673	973	55,646	
	11,236,923	749,128	11,614	760,742	760,742
9. POLITICAL :					
Charges - - - - -	15,843,710	1,056,247	3,786	1,060,033	1,060,033
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges - - - - -	9,544,088	636,272	55,027	691,299	
Receipts - - - - -	1,292,212	86,148	634	86,782	
	8,251,876	550,124	54,393	604,517	604,517
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 7 and 9)	167,803,059	11,186,870	358,659	11,545,529	11,545,529

APPENDIX X.—*continued.*

1907-08.					1908-09.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
19,311,376	1,287,425	£ 334,718	£ 1,622,143	£ 1,622,143	20,120,985	1,341,399	£ 353,434	£ 1,694,833	£ 1,694,833
38,884,521	2,592,302	150	2,592,452		41,296,481	2,753,098	488	2,753,586	
3,961,297	264,087	—	264,087		4,201,755	280,117	—	280,117	
34,923,224	2,328,215	150	2,328,365	2,328,365	37,094,726	2,472,981	488	2,473,469	2,473,469
12,824,239	854,949	1,817	856,766		13,994,937	932,996	—	932,996	
3,816,046	254,403	—	254,403		3,693,502	246,233	—	246,233	
9,008,193	600,546	1,817	602,363	602,363	10,301,435	686,763	—	686,763	686,763
57,162,909	3,810,861	2,493	3,813,354		62,915,852	4,194,390	1,832	4,196,322	
2,304,761	153,651	—	153,651		2,371,844	158,123	—	158,123	
54,858,148	3,657,210	2,493	3,659,703	3,659,703	60,544,008	4,036,267	1,832	4,038,099	4,038,099
2,618,672	174,578	221	174,799		3,778,294	251,886	212	252,098	
2,083,054	138,870	—	138,870		2,099,818	139,988	—	139,988	
535,618	35,708	221	35,929	35,929	1,678,476	111,898	212	112,110	112,110
22,218,348	1,481,223	7,869	1,489,092		25,101,363	1,673,424	8,911	1,682,335	
2,179,267	145,285	—	145,285		2,376,453	158,430	—	158,430	
20,039,081	1,335,938	7,869	1,343,807	1,343,807	22,724,910	1,514,994	8,911	1,523,905	1,523,905
1,848,599	123,240	306	123,546	123,546	1,790,147	119,843	739	120,082	120,082
12,738,274	849,218	7,385	856,603		15,107,243	1,007,150	10,562	1,017,712	
773,443	51,562	907	52,469		833,091	55,539	1,010	56,549	
11,964,831	797,656	6,478	804,134	804,134	14,274,152	951,611	9,552	961,163	961,163
11,851,636	790,109	6,046	796,155	796,155	14,987,659	999,177	8,335	1,007,512	1,007,512
10,520,907	701,394	71,264	772,658		11,618,394	774,560	56,744	831,304	
1,330,010	88,667	487	89,154		1,580,654	105,377	1,159	106,536	
9,190,897	612,727	70,777	683,504	683,504	10,037,740	669,183	55,585	724,768	724,768
173,531,603	11,568,774	430,875	11,999,649	11,999,649	193,554,238	12,903,616	439,088	13,342,704	13,342,704

APPENDIX X.—continued.

CIVIL DEPARTMENTS.		1909-10.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :			£	£	£	£
Charges	- - - - -	19,943,149	1,329,543	326,236	1,655,779	1,655,779
2. LAW COURTS :						
Charges	- - - - -	41,347,382	2,756,492	257	2,756,749	
Receipts	- - - - -	4,400,079	293,339	—	293,339	
		36,947,303	2,463,153	257	2,463,410	2,463,410
3. JAILS :						
Charges	- - - - -	12,796,262	853,084	—	853,084	
Receipts	- - - - -	3,452,324	230,155	—	230,155	
		9,343,938	622,929	—	622,929	622,929
4. POLICE :						
Charges	- - - - -	63,300,046	4,220,003	2,303	4,222,306	
Receipts	- - - - -	2,234,250	148,950	—	148,950	
		61,065,796	4,071,053	2,303	4,073,356	4,073,356
5. PORTS AND PILOTAGE :						
Charges	- - - - -	2,620,902	174,727	52	174,779	
Receipts	- - - - -	2,101,249	140,083	—	140,083	
		519,653	34,644	52	34,696	34,696
6. EDUCATION :						
Charges	- - - - -	25,417,629	1,694,510	10,363	1,704,873	
Receipts	- - - - -	2,488,135	165,876	—	165,876	
		22,929,494	1,528,634	10,363	1,538,997	1,538,997
7. ECCLESIASTICAL :						
Charges	- - - - -	1,853,312	123,554	489	124,043	124,043
8. MEDICAL :						
Charges	- - - - -	14,369,495	957,967	9,866	967,833	
Receipts	- - - - -	861,108	57,407	828	58,235	
		13,508,387	900,560	9,038	909,598	909,598
9. POLITICAL :						
Charges	- - - - -	13,030,159	868,677	6,450	875,127	875,127
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :						
Charges	- - - - -	12,302,880	820,192	31,204	851,396	
Receipts	- - - - -	1,615,393	107,693	1,745	109,438	
		10,687,487	712,499	29,459	741,958	741,958
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on pages 9 and 11)		189,828,678	12,655,246	384,647	13,039,893	13,039,893

APPENDIX X.—continued.

1910-11.					1911-12.				
INDIA		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupces.	Equivalent at Rs. 15 = 1l.				Rupces.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
21,114,758	1,407,651	348,609	1,756,260	1,756,260	32,757,573	2,183,838	442,403	2,626,241	2,626,241
42,984,867	2,865,658	1,372	2,867,030	2,556,367	44,682,901	2,978,860	3,136	2,981,996	2,658,336
4,659,947	310,663	—	310,663		4,854,890	323,660	—	323,660	
38,324,920	2,554,995	1,372	2,556,367		39,828,011	2,655,200	3,136	2,658,336	
12,768,256	851,217	—	851,217	613,426	12,640,986	842,732	—	842,732	589,378
3,566,867	237,791	—	237,791		3,800,315	253,354	—	253,354	
9,201,389	613,426	—	613,426		8,840,671	589,378	—	589,378	
65,242,316	4,349,488	2,124	4,351,612	4,196,239	69,019,587	4,601,306	1,671	4,602,977	4,480,239
2,330,592	155,373	—	155,373		1,841,065	122,738	—	122,738	
62,911,724	4,194,115	2,124	4,196,239		67,178,522	4,478,568	1,671	4,480,239	
2,667,514	177,834	56	177,890	31,359	2,724,663	181,644	46	181,690	29,953
2,197,963	146,531	—	146,531		2,276,052	151,737	—	151,737	
469,551	31,303	56	31,359		448,611	29,907	46	29,953	
27,530,953	1,835,397	10,846	1,846,243	1,662,607	30,159,911	2,010,661	10,528	2,021,189	1,815,579
2,754,546	183,636	—	183,636		3,084,153	205,610	—	205,610	
24,776,407	1,651,761	10,846	1,662,607		27,075,758	1,805,051	10,528	1,815,579	
1,865,160	124,344	334	124,678	124,678	1,862,747	124,183	305	124,488	124,488
14,569,743	971,316	11,606	982,922	919,225	17,158,275	1,143,885	11,605	1,155,490	1,088,643
943,366	62,891	806	63,697		989,826	65,988	859	66,847	
13,626,377	908,425	10,800	919,225		16,168,449	1,077,897	10,746	1,088,643	
16,356,807	1,090,454	5,016	1,095,470	1,095,470	14,375,836	958,389	9,769	968,158	968,158
12,818,405	854,560	23,485	878,045	764,613	14,061,208	937,414	23,791	961,205	847,020
1,682,573	112,172	1,260	113,432		1,697,809	113,187	998	114,185	
11,135,832	742,388	22,225	764,613		12,363,399	824,227	22,793	847,020	
199,782,925	13,318,862	401,382	13,720,244	13,720,244	220,899,577	14,726,638	501,397	15,228,035	15,228,035

APPENDIX X.—continued.

CIVIL DEPARTMENTS.		1912-13.				NET EXPENDI- TURE.
		INDIA.		ENGLAND.	TOTAL.	
		Ruppes.	Equivalent at Rs. 15 = 1/.	Sterling.		
		£	£	£	£	£
1. GENERAL ADMINISTRATION :						
Charges -		23,443,288	1,562,886	381,196	1,944,082	1,944,082
2. LAW COURTS :						
Charges -		44,829,512	2,988,634	2,467	2,991,101	
Receipts -		5,280,765	352,051	—	352,051	
		39,548,747	2,636,583	2,467	2,639,050	2,639,050
3. JAILS :						
Charges -		13,093,327	872,889	—	872,889	
Receipts -		4,050,937	270,062	—	270,062	
		9,042,390	602,827	—	602,827	602,827
4. POLICE :						
Charges -		69,849,656	4,656,644	1,356	4,658,000	
Receipts -		2,033,292	135,553	—	135,553	
		67,816,364	4,521,091	1,356	4,522,447	4,522,447
5. PORTS AND PILOTAGE :						
Charges -		2,714,675	180,978	104	181,082	
Receipts -		2,351,184	156,746	—	156,746	
		363,491	24,232	104	24,336	24,336
6. EDUCATION :						
Charges -		38,993,898	2,599,593	10,539	2,610,132	
Receipts -		3,391,883	226,126	—	226,126	
		35,602,015	2,373,467	10,539	2,384,006	2,384,006
7. ECCLESIASTICAL :						
Charges -		1,886,972	125,798	205	126,003	126,003
8. MEDICAL :						
Charges -		19,750,310	1,316,687	10,531	1,327,218	
Receipts -		1,225,983	81,732	773	82,505	
		18,524,327	1,234,955	9,758	1,244,713	1,244,713
9. POLITICAL :						
Charges -		14,971,120	998,075	7,848	1,005,923	1,005,923
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :						
Charges -		14,203,272	946,885	25,440	972,325	
Receipts -		1,665,652	111,043	761	111,804	
		12,537,620	835,842	24,679	860,521	860,521
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 11)		223,736,334	14,915,756	438,152	15,353,908	15,353,908

APPENDIX X. - continued.

1913-14.				
INDIA.		ENGLAND.		NET
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	EXPENDI- TURE.
	£	£	£	£
23,896,624	1,593,108	390,539	1,983,647	1,983,647
46,320,010	3,088,001	159	3,088,160	
5,606,865	373,791	—	373,791	
40,713,145	2,714,210	159	2,714,369	2,714,369
14,741,192	982,746	157	982,903	
4,326,726	288,448	—	288,448	
10,414,466	694,298	157	694,455	694,455
72,950,405	4,863,360	1,630	4,864,990	
1,955,085	130,339	—	130,339	
70,995,320	4,733,021	1,630	4,734,651	4,734,651
3,066,390	204,426	200	204,626	
2,304,133	153,609	—	153,609	
762,257	50,817	200	51,017	51,017
47,496,388	3,166,426	10,383	3,176,809	
3,718,571	247,905	—	247,905	
43,777,817	2,918,521	10,383	2,928,904	2,928,904
1,913,457	127,564	148	127,712	127,712
19,944,237	1,329,616	8,319	1,337,935	
1,195,680	79,712	676	80,388	
18,748,557	1,249,904	7,643	1,257,547	1,257,547
17,160,666	1,144,044	15,146	1,159,190	1,159,190
14,601,607	973,441	34,786	1,008,227	
1,992,659	132,844	962	133,806	
12,608,948	840,597	33,824	874,421	874,421
240,991,257	16,066,084	459,829	16,525,913	16,525,913

APPENDIX XI.

1903-04.					
MISCELLANEOUS CIVIL CHARGES.					
	INDIA.		ENGLAND	TOTAL.	NET
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.
		£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,699,387	246,626	10,843	257,469	257,469
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	4,271	285	229,740	230,025	230,025
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	12,471,083	831,405	1,991,460	2,822,865	
Receipts - - - - -	1,790,727	119,381	78,254	197,635	
	10,680,356	712,024	1,913,206	2,625,230	2,625,230
4. STATIONERY AND PRINTING:					
Charges - - - - -	6,743,520	449,568	89,866	539,434	
Receipts - - - - -	1,073,575	71,572		71,572	
	5,669,945	377,996	89,866	467,862	467,862
5. MISCELLANEOUS:					
Charges - - - - -	8,629,772	575,319	15,757	591,076	
Receipts - - - - -	4,195,251	279,683	13,025	292,708	
	4,434,521	295,636	2,732	298,368	298,368
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 5 and 7) - }	24,488,480	1,632,567	2,246,387	3,878,954	3,878,954

1906-07.					
	Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges - - - - -	3,377,795	225,187	10,460	235,647	235,647
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	4,686	312	243,015	243,327	243,327
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	*14,126,901	941,793	2,004,949	2,946,742	
Receipts - - - - -	1,882,096	125,473	66,414	191,887	
	12,244,805	816,320	1,938,535	2,754,855	2,754,855
4. STATIONERY AND PRINTING:					
Charges - - - - -	7,930,088	528,673	115,320	643,993	
Receipts - - - - -	1,181,176	78,745	—	78,745	
	6,748,912	449,928	115,320	565,248	565,248
5. MISCELLANEOUS:					
Charges - - - - -	6,256,856	417,123	19,400	436,523	
Receipts - - - - -	6,868,230	457,882	21,065	478,947	
	611,374	40,759	1,665	42,424	42,424
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 7 and 9) - }	21,764,824	1,450,988	2,305,665	3,756,653	3,756,653

* Differs by Rs. 15,242 from the amount shown in Statement B., appended to the Financial Statement for 1908-09, vide footnote to page 44.

APPENDIX XI.

1904-05.					1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
3,565,635	237,709	10,672	248,381	248,381	3,533,235	235,549	11,117	246,666	246,666
778	52	211,338	211,390	211,390	3,196	213	226,859	227,072	227,072
13,168,968 1,782,554	877,931 118,837	1,999,664 73,048	2,877,595 191,885		13,665,907 1,882,919	911,060 125,528	1,999,157 70,893	2,910,217 196,421	
11,386,414	759,094	1,926,616	2,685,710	2,685,710	11,782,988	785,532	1,928,264	2,713,796	2,713,796
6,908,459 1,076,732	460,564 71,782	102,802 —	563,366 71,782		6,851,426 1,105,728	456,762 73,715	89,771 —	546,533 73,715	
5,831,727	388,782	102,802	491,584	491,584	5,745,698	383,047	89,771	472,818	472,818
5,922,600 4,049,142	394,840 269,943	65,986 2,584	460,826 272,527		7,433,605 4,169,472	495,574 277,965	21,846 56,522	517,420 334,487	
1,873,458	124,897	63,402	188,299	188,299	3,264,133	217,609	34,676	182,933	182,933
22,658,012	1,510,534	2,314,830	3,825,364	3,825,364	24,329,250	1,621,950	2,221,335	3,843,285	3,843,285

1907-08.					1908-09.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
3,381,861	225,457	23,487	248,944	248,944	3,475,049	231,670	11,085	242,755	242,755
2,334	156	329,359	329,515	329,515	2,114	141	366,639	366,780	366,780
14,752,319 2,296,658	983,488 153,110	2,025,973 68,526	3,009,461 221,636		15,151,835 1,878,976	1,010,122 125,265	2,048,112 69,746	3,058,234 195,011	
12,455,661	830,378	1,957,447	2,787,825	2,787,825	13,272,859	884,857	1,978,366	2,863,223	2,863,223
8,962,034 1,372,089	597,469 91,472	138,115 —	735,584 91,472		9,862,586 1,433,520	657,506 95,568	129,222 —	786,728 95,568	
7,589,945	505,997	138,115	644,112	644,112	8,429,066	561,938	129,222	691,160	691,160
6,215,472 4,428,346	414,365 295,257	35,210 8,755	449,575 304,012		5,770,772 3,791,104	384,718 252,740	36,361 32,386	421,079 285,126	
1,786,626	119,108	26,455	145,563	145,563	1,979,668	131,978	3,975	135,953	135,953
25,216,427	1,681,096	2,474,863	4,155,959	4,155,959	27,158,756	1,810,584	2,489,287	4,299,871	4,299,871

APPENDIX XI. *continued.*

		1909-10.				
		INDIA.		ENGLAND	TOTAL.	NET
		Rupees	Equivalent at Rs. 15 = 1l.	Sterling.		EXPENDI- TURE.
			£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:						
Charges	- - - -	3,297,544	219,836	13,750	233,586	233,586
2. FURLOUGH AND ABSENTEE ALLOWANCES:						
Charges	- - - -	3,630	242	397,574	397,816	397,816
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:						
Charges	- - - -	15,818,078	1,054,538	2,039,502	3,094,040	2,901,954
Receipts	- - - -	1,896,803	126,453	65,633	192,086	
		13,921,275	928,085	1,973,869	2,901,954	
4. STATIONERY AND PRINTING:						
Charges	- - - -	9,113,630	607,576	117,147	724,723	629,399
Receipts	- - - -	1,429,853	95,324	—	95,324	
		7,683,777	512,252	117,147	629,399	
5. MISCELLANEOUS:						
Charges	- - - -	4,599,769	306,651	50,878	357,529	16,468
Receipts	- - - -	5,391,484	359,432	11,565	373,997	
		791,715	52,781	36,313	16,468	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 9 and 11) - }		24,114,511	1,607,634	2,538,653	4,146,287	4,146,287

		1912-13.				
		Rupees.	£	£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:						
Charges	- - - -	3,125,384	208,359	11,050	219,409	219,409
2. FURLOUGH AND ABSENTEE ALLOWANCES:						
Charges	- - - -	18,406	1,227	410,957	412,184	412,184
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:						
Charges	- - - -	18,243,256	1,216,217	2,068,102	3,284,319	3,083,933
Receipts	- - - -	2,080,714	138,714	61,672	200,386	
		16,162,542	1,077,503	2,006,430	3,083,933	
4. STATIONERY AND PRINTING:						
Charges	- - - -	8,816,919	587,795	91,747	679,542	587,464
Receipts	- - - -	1,381,167	92,078	—	92,078	
		7,435,752	495,717	91,747	587,464	
5. MISCELLANEOUS:						
Charges	- - - -	4,552,819	303,521	27,257	330,778	11,086
Receipts	- - - -	4,896,604	326,440	45,424	371,864	
		343,785	22,919	18,167	11,086	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 11) - }		26,398,299	1,759,887	2,502,017	4,261,904	4,261,904

APPENDIX XI. --continued.

1910-11.					1911-12.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 17.				Rupees.	Equivalent at Rs. 15 = 17.			
₹	₹	£	£	£	₹	₹	£	£	£
3,377,212	225,148	10,858	236,006	236,006	3,239,416	215,961	11,100	227,061	227,061
6,273	418	394,893	395,311	395,311	19,597	1,307	424,435	425,742	425,742
16,460,115	1,097,341	2,048,548	3,145,889	2,950,400	17,203,865	1,146,924	2,040,496	3,187,420	2,985,950
1,992,012	132,801	62,688	195,489		2,021,266	134,751	66,719	201,470	
14,468,103	964,540	1,985,860	2,950,400	2,950,400	15,182,599	1,012,173	1,973,777	2,985,950	2,985,950
8,876,621	591,775	122,394	714,169	616,513	8,471,823	564,788	104,903	669,691	572,800
1,461,812	97,656	—	97,656		1,453,362	96,891	—	96,891	
7,411,779	494,119	122,394	616,513	616,513	7,018,461	467,897	104,903	572,800	572,800
4,320,333	288,022	31,370	319,392	4,730	5,309,941	353,996	34,913	388,909	20,109
4,275,131	285,009	29,653	311,662		5,584,562	372,304	36,714	409,018	
45,202	3,013	1,717	4,730	4,730	274,621	18,308	1,801 0	20,109	20,109
25,308,569	1,687,238	2,515,722	4,202,960	4,202,960	25,185,452	1,679,030	2,512,414	4,191,444	4,191,444

1913-14.				
Rupees.	₹	₹	£	£
3,142,969	209,531	11,189	220,720	220,720
19,208	1,280	450,326	451,606	451,606
20,172,594	1,344,840	2,054,647	3,399,487	3,192,677
2,174,126	144,941	61,869	206,810	
17,998,468	1,199,899	1,992,778	3,192,677	3,192,677
9,366,714	624,448	105,308	729,756	636,340
1,401,243	93,416	—	93,416	
7,965,471	531,032	105,308	636,340	636,340
8,338,130	555,875	46,360	602,235	249,623
4,678,506	311,901	40,711	352,612	
3,659,624	243,974	5,649	249,623	249,623
32,785,740	2,185,716	2,565,250	4,750,966	4,750,966

APPENDIX XII.

		1903-04.				
CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS AND IRRIGATION WORKS CHARGED TO REVENUE).		INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
CIVIL WORKS :			£	£	£ s	£
Charges	- - - - -	50,278,979	3,351,932	92,026	3,443,958	
Receipts	- - - - -	3,943,799	262,920	26,171	289,091	
Net Charge	- - - - -	46,335,180	3,089,012	65,855	3,154,867	3,154,867
CONSTRUCTION OF RAILWAYS :						
Charge	- - - - -	2,860	191	—	191	191
Receipt	- - - - -	—	—	—	—	—
TOTAL NET CHARGE (shown on pages 5 and 7)		46,338,040	3,089,203	65,855	3,155,058	3,155,058

		1906-07.				
CIVIL WORKS :		Rupees.	£	£	£	£
Charges	- - - - -	64,348,478	4,289,899	68,758	4,358,657	
Receipts	- - - - -	3,965,811	264,387	23,476	287,863	
Net Charge	- - - - -	60,382,667	4,025,512	45,282	4,070,794	4,070,794
CONSTRUCTION OF RAILWAYS :						
Charge	- - - - -	13,432	895	—	895	895
Receipt	- - - - -	—	—	—	—	—
TOTAL NET CHARGE (shown on pages 7 and 9)		60,396,099	4,026,407	45,282	4,071,689	4,071,689

		1909-10.				
CIVIL WORKS :		Rupees.	£	£	£	£
Charges	- - - - -	60,860,378	4,057,358	78,548	4,135,906	
Receipts	- - - - -	4,031,787	268,786	—	268,786	
Net Charge	- - - - -	56,828,591	3,788,572	78,548	3,867,120	3,867,120
CONSTRUCTION OF RAILWAYS:—CHARGE		18,671	1,245	—	1,245	1,245
TOTAL NET CHARGE (shown on pages 9 and 11)		56,847,262	3,789,817	78,548	3,868,365	3,868,365

		1912-13.				
CIVIL WORKS :		Rupees.	£	£	£	£
Charges	- - - - -	89,532,574	5,968,838	90,665	6,059,503	
Receipts	- - - - -	5,331,710	355,447	—	355,447	
Net Charge	- - - - -	84,200,864	5,613,391	90,665	5,704,056	5,704,056
CONSTRUCTION OF RAILWAYS:—CHARGE		63,984	4,266	—	4,266	4,266
EXPENDITURE ON PROTECTIVE IRRIGATION WORKS, IN ADDITION TO THAT CHARGED UNDER FAMINE RELIEF AND INSURANCE		—	—	—	—	—
TOTAL NET CHARGE (shown on page 11)		84,264,848	5,617,657	90,665	5,708,322	5,708,322

APPENDIX XII.

1904-05.					1905-06.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA.		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15. = 17.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 17.	— Sterling.	TOTAL.	
51,703,603 3,423,781	£ 3,416,907 228,252	£ 73,882 26,229	£ 3,520,789 254,481	£	61,853,111 3,527,491	£ 4,123,541 235,166	£ 75,023 19,338	£ 4,198,564 254,504	£
48,279,822	3,218,655	47,653	3,266,308	3,266,308	58,325,620	3,888,375	55,685	3,944,060	3,944,060
437	29	—	29	29	1,014	67	—	67	67
48,280,259	3,218,684	47,653	3,266,337	3,266,337	58,326,634	3,888,442	55,685	3,944,127	3,944,127

1907-08.					1908-09.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
69,254,809 3,711,855	4,616,988 247,457	68,102 1,609	4,685,090 249,066		66,237,324 4,319,072	4,415,822 287,938	80,105 —	4,495,927 287,938	
65,542,954	4,369,531	66,493	4,436,024	4,436,024	61,918,252	4,127,884	80,105	4,207,989	4,207,989
8,286	553	—	553	553	6,235	415	—	415	415
65,551,240	4,370,084	66,493	4,436,577	4,436,577	61,924,487	4,128,299	80,105	4,208,404	4,208,404

1910-11.					1911-12.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
66,843,041 4,107,499	4,456,203 273,833	80,464 20,000	4,536,667 293,833		80,526,297 4,903,867	5,368,419 326,924	84,793 —	5,453,212 326,924	
62,735,542	4,182,370	60,464	4,242,834	4,242,834	75,622,430	5,041,495	84,793	5,126,288	5,126,288
11,928	795	—	795	795	12,535	836	—	836	836
62,747,470	4,183,165	60,464	4,243,629	4,243,629	75,634,965	5,042,331	84,793	5,127,124	5,127,124

1913-14.				
Rupees.	£	£	£	£
103,611,590 4,479,606	6,907,440 298,640	101,184 —	7,008,624 298,640	
99,131,984	6,608,800	101,184	6,709,984	6,709,984
21,213	1,414	—	1,414	1,414
1,255,344	83,689	—	83,689	83,689
100,408,541	6,693,903	101,184	6,795,087	6,795,087

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1903-04.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF - - - -	305,264	20,351	—	20,351	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	1,122,834	74,855	21,750	96,605	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	2,158,845	143,923	523	144,446	
4. REDUCTION OR AVOIDANCE OF DEBT -	9,664,163	644,278	—	644,278	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 5 and 7) }	13,251,106	883,407	22,273	905,680	905,680
5. NET CHARGES IN RAILWAY REVENUE ACCOUNT ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY - -	3,614,584	240,972	261,888	20,916	
BENGAL-NAGPUR RAILWAY - -	4,177,664	278,510	351,914	73,404	
TOTAL IN RAILWAY REVENUE ACCOUNT - - - - }	7,792,248	519,482	613,802	94,320	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE - - }	5,458,858	363,925	636,075	1,000,000	

FAMINE RELIEF AND INSURANCE.	1906-07.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. FAMINE RELIEF - - - -	4,761,866	317,458	—	317,458	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	51,626	3,442	—	3,442	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	5,255,507	350,367	6,093	356,460	
4. REDUCTION OR AVOIDANCE OF DEBT -	4,985,746	332,383	—	332,383	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 7 and 9) }	15,054,745	1,003,650	6,093	1,009,743	1,009,743

APPENDIX XIII.

1904-05.					1905-06.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£ •	£	£	£		£	£	£	£
31,309	2,087	—	2,087	1,000,009	2,052,269	136,817	—	136,817	1,000,930
1,456,817	97,121	18,691	115,812		700,456	46,697	8,581	55,278	
3,225,200	215,013	—	215,013		4,392,058	292,804	3,769	296,573	
10,006,451	667,097	—	667,097		7,683,928	512,262	—	512,262	
14,719,777	981,318	18,691	1,000,009		14,828,711	988,580	12,350	1,000,930	
From April 1st, 1904, no charge in respect of these railways has been made against the Famine Insurance grant.					o				
					o				

1907-08.					1908-09.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
9,333,929	622,262	—	622,262	1,296,063	14,881,177	992,079	—	992,079	1,645,179
98,415	6,561	—	6,561		1,048	70	—	70	
6,059,990	403,999	13,241	417,240		5,912,632	394,175	8,855	403,030	
3,750,000	250,000	—	250,000		3,750,000	250,000	—	250,000	
19,242,334	1,282,822	13,241	1,296,063		24,544,857	1,636,324	8,855	1,645,179	

APPENDIX XIII.—continued.

FAMINE RELIEF AND INSURANCE.	1909-10.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£ °	£
1. FAMINE RELIEF - - - -	1,196,367	79,758	—	79,758	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	180,226	12,015	—	12,015	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	6,305,659	420,377	12,512	432,889	
4. REDUCTION OR AVOIDANCE OF DEBT - -	7,130,068	475,338	—	475,338	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 9 and 11) }	14,812,320	987,488	12,512	1,000,000	1,000,000

FAMINE RELIEF AND INSURANCE.	1912-13.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
1. FAMINE RELIEF - - - -	2,833,278	188,885	—	188,885	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	410,978	27,399	14,012	41,411	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	6,287,484	419,166	7,335	426,501	
4. REDUCTION OR AVOIDANCE OF DEBT -	5,148,053	343,203	—	343,203	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 11) }	14,679,793	978,653	21,347	1,000,000	1,000,000

APPENDIX XIII.—continued.

1910-11.					1911-12.				
INDIA.		ENGLAND — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
35,041	2,336	—	2,336	1,000,000	1,714,403	114,293	—	114,293	1,000,000
400,969	26,731	10,164	36,895		437,689	29,179	15,096	44,275	
5,271,178	351,412	8,262	359,674		5,683,204	373,881	4,584	383,465	
9,016,422	601,095	—	601,095		6,869,505	457,967	—	457,967	
14,723,610	981,574	18,426	1,000,000		14,704,801	980,320	19,680	1,000,000	

1913-14.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£
2,362,671	157,511	—	157,511	1,000,000
117,532	7,835	741	8,576	
7,128,997	475,267	16,157	491,424	
5,137,329	342,489	—	342,489	
14,746,529	983,102	16,898	1,000,000	

EAST INDIA. (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 31 May 1916;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Three Years from 1912–13 to 1914–15 (in continuation of Parliamentary Paper, No. 118 of Session 1915).”

India Office, }
1 June 1916. }

T. W. HOLDERNESS,
Under Secretary of State for India.

(*Sir Herbert Roberts.*)

Ordered, by The House of Commons, to be Printed.
1 June 1916.

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1916.

MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1914-15, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	81,157,666
From this total are excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure— <i>see below</i> —amounting to - - - - -	4,867,355
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	76,290,311
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these is - - - - -	23,106,882
The Balance is shown in the present Return as the total Net Revenue - - - - -	53,183,429

	£
The total Expenditure charged against Revenue was - - - - -	82,942,936
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	23,106,882
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments, amounting to - - - - -	59,836,054
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	4,867,355
The Balance is shown in the present Return as the total Net Expenditure - - - - -	54,968,699

At the close of the tables of Expenditure on page 5 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the share of revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full share of revenue the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee), at which rate, approximately, the remittances from India to England have been effected since 1898. Any gain or loss to Government due to the slight variations from this rate is adjusted under the head of Exchange. Prior to the year 1914-15 the practice was to calculate the gain or loss by exchange to be credited or debited to revenue with reference to the amount of remittance assumed to be made from India to England to meet the net expenditure of the Government of India in England. This procedure has been abandoned and the actual gain or loss by exchange on the actual remittances between India and England is now shown. The profit or loss arising on the remittance of funds for the "Gold Standard Reserve" is not, however, included being credited or debited to that "Reserve."

India Office,

1 June 1916.

NET INCOME.

	1912-13.		1913-14.		1914-15.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	20,519,247		20,621,481		20,434,944	
2. FOREST - - -	2,146,667		2,219,936		1,971,218	
3. TRIBUTES FROM NATIVE STATES	419,367		412,618		402,882	
(For Details, see Appendix I., pages 8 and 9.)	23,085,281		23,254,035		22,809,044	
II.—OPIUM, Net Receipts - - -	4,515,685		606,348		912,793	
(For Details, see Appendix II., pages 8 and 9.)						
III.—TAXATION, Net Receipts:						
1. SALT - - - - -	3,077,118		3,182,501		3,640,805	
2. STAMPS - - - - -	5,009,774		5,260,120		5,020,149	
3. EXCISE - - - - -	8,199,349		8,790,777		8,747,748	
4. PROVINCIAL RATES - - -	551,071		179,688		37,468	
5. CUSTOMS - - - - -	7,049,254		7,410,846		6,157,060	
6. INCOME TAX* - - - -	1,731,167		1,936,772		2,019,939	
7. REGISTRATION - - - -	480,984		517,976		484,433	
(For Details, see Appendix III., pages 10 and 11.)	26,098,717		27,278,680		26,107,602	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - - - -	235,869		318,191		} +339,710	
2. TELEGRAPH - - - - -	68,178		7,344			
3. RAILWAYS - - - - -	4,803,354		4,789,533		2,158,034	
4. IRRIGATION - - - - -	1,109,289		1,181,292		926,701	
(For Details, see Appendix IV., pages 12 and 13.)	6,216,690		6,296,360		3,424,445	
V.—MINT, Net Receipt or Charge - - - - -	345,016		207,211		72,184	
(For Details, see Appendix V., pages 14 and 15.)						
VI.—EXCHANGE, Net Receipt or Charge - - - - -	100,879		119,741		1,729	
(For Details, see Appendix VI., pages 14 and 15.)						
Total Net Revenue - - -	£ 60,362,268		£ 57,762,375		£ 53,183,429	

* Prior to 1914-15 termed "Assessed Taxes."

† Prior to 1914-15, the heads "Post Office" and "Telegraph" were accounted for separately. Early in 1914 the administrations of these two services were amalgamated, since which date they have been accounted for under one head termed "Posts and Telegraphs."

NET EXPENDITURE.

	1912-13.		1913-14.		1914-15.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - - -	—	336,827	—	163,534	—	167,950
(For Details, see Appendix VII., pages 16 and 17.)						
II.—MILITARY SERVICES—Net Expenditure:						
1. ARMY - - - -	18,348,723		18,585,733		19,240,368	
2. MARINE - - - -	392,259		423,303		265,255	
3. MILITARY WORKS - - -	815,217		870,693		915,689	
4. SPECIAL DEFENCES - - -	9,267		16,384		13,603	
(For Details, see Appendix VIII., pages 16 and 17.)						
	19,565,466		19,896,113		20,434,915	
III.—COLLECTION OF REVENUE - - - -	—	6,514,157	—	6,684,914	—	6,626,776
(For Details, see Appendix IX., pages 18 and 19.)						
IV.—CIVIL SERVICES, Net Expenditure:						
1. CIVIL DEPARTMENTS - - -	15,353,908		16,525,913		17,404,857	
(For Details, see Appendix X., pages 20 and 21.)						
2. MISCELLANEOUS CIVIL CHARGES (For Details, see Appendix XI., pages 22 and 23.)	4,261,904		4,750,966		4,635,363	
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues) - - -	5,708,322		6,711,398		6,888,990	
(For Details, see Appendix XII., pages 22 and 23.)						
	25,324,134		27,988,277		28,929,210	
V.—FAMINE RELIEF AND INSURANCE - - - -	—	1,000,000	—	1,000,000	—	1,000,000
(For Details, see Appendix XIII., pages 22 and 23.)						
VI.—PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent allotments - - - -	—	4,514,050	—	—	—	—
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	—	—	282,886	—	2,190,152
Total Net Expenditure - -	£ 57,254,634		£ 55,449,952		£ 54,968,699	
Surplus or Deficit - - -	£ 3,107,634		£ 2,312,423		£ 1,785,270	

APPENDICES.

REVENUE :—

I.—LAND REVENUE, FOREST AND TRIBUTES	-	-	-	-	-	-	-	PAGE 8
II.—OPIUM	-	-	-	-	-	-	-	8
III.—TAXATION	-	-	-	-	-	-	-	10
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS	-	-	-	-	-	-	-	12
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VI.—EXCHANGE	-	-	-	-	-	-	-	14

EXPENDITURE :—

VII.—DEBT SERVICES	-	-	-	-	-	-	-	16
VIII.—MILITARY SERVICES	-	-	-	-	-	-	-	16
IX.—COLLECTION OF REVENUE	-	-	-	-	-	-	-	18
X.—CIVIL DEPARTMENTS	-	-	-	-	-	-	-	20
XI.—MISCELLANEOUS CIVIL CHARGES	-	-	-	-	-	-	-	22
XII.—CIVIL WORKS	-	-	-	-	-	-	-	22
XIII.—FAMINE RELIEF AND INSURANCE	-	-	-	-	-	-	-	22

APPENDIX I.

LAND REVENUE, &c.	1912-13.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l. £			
LAND REVENUE:—RECEIPTS	319,237,015	£ 21,282,468	£ —	£ 21,282,468	£
Deduct—					
<i>Assignments and Compensations</i>	10,643,302	709,553	—	709,553	
<i>Refunds</i>	805,025	53,668	—	53,668	
<i>Total</i>	11,448,327	763,221	—	763,221	
NET RECEIPTS	—	—	—	—	20,519,247
FOREST:—RECEIPTS	32,295,131	2,153,009	—	2,153,009	
Deduct—					
<i>Refunds</i>	95,131	6,342	—	6,342	
NET RECEIPTS	—	—	—	—	2,146,667
TRIBUTES FROM NATIVE STATES	9,353,137	623,542	—	623,542	
Deduct—					
<i>Assignments and Compensations</i>	2,860,571	190,705	—	190,705	
<i>Refunds</i>	202,049	13,470	—	13,470	
<i>Total</i>	3,062,620	204,175	—	204,175	
NET RECEIPTS	—	—	—	—	419,367
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 4)	—	—	—	—	23,085,281,

APPENDIX II.

OPIUM.	1912-13.				
RECEIPTS	Rupees. 76,868,873	£ 5,124,592	£ —	£ 5,124,592	£
Deduct—					
<i>Charges in respect of Cultivation and Manu- facture.</i>	8,991,324	599,422	307	599,729	
<i>Assignments and Compensations</i>	54,149	3,610	—	3,610	
<i>Refunds</i>	83,521	5,568	—	5,568	
<i>Total deductions</i>	9,128,994	608,600	307	608,907	
NET RECEIPTS (shown on page 4)	—	—	—	—	4,515,685

APPENDIX I.

1913-14.					1914-15.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
320,873,629	£ 21,391,575	£ —	£ 21,391,575	£	318,323,088	£ 21,221,539	£ —	£ 21,221,539	£
10,757,338	717,156	—	717,156		10,937,237	729,149	—	729,149	
794,076	52,938	—	52,938		861,687	57,446	—	57,446	
11,551,414	770,094	—	770,094		11,798,924	786,595	—	786,595	
—	—	—	—	20,621,481	—	—	—	—	20,434,944
33,448,081	2,229,872	—	2,229,872		29,709,784	1,980,652	—	1,980,652	
149,033	9,936	—	9,936		141,516	9,434	—	9,434	
—	—	—	—	2,219,936	—	—	—	—	1,971,218
9,253,213	616,881	—	616,881		9,147,391	609,827	—	609,827	
2,863,420	190,895	—	190,895		2,882,429	192,162	—	192,162	
200,526	13,368	—	13,368		221,743	14,783	—	14,783	
3,063,946	204,263	—	204,263		3,104,172	206,945	—	206,945	
—	—	—	—	412,618	—	—	—	—	402,882
—	—	—	—	23,254,035	—	—	—	—	22,809,044

APPENDIX II.

1913-14.				1914-15.			
Rupees.	£	£	£	Rupees.	£	£	£
24,373,178	1,624,878	—	1,624,878	23,583,274	1,572,218	—	1,572,218
15,175,440	1,011,696	744	1,012,440	9,807,281	653,819	270	654,089
53,539	3,569	—	3,569	55,049	3,670	—	3,670
37,811	2,521	—	2,521	24,998	1,666	—	1,666
15,266,790	1,017,786	744	1,018,530	9,887,328	659,155	270	659,425
—	—	—	—	606,348	—	—	—
							912,793

APPENDIX III.

TAXATION.	1912-13.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT:—RECEIPTS	50,015,605	£ 3,334,374	£	£ 3,334,374	£
Deduct—					
Assignments and Compensations	3,678,424	245,228			
Refunds	180,414	12,028			
Total	3,858,838	257,256		257,256	
NET RECEIPTS	—	—	—	—	3,077,118
STAMPS—RECEIPTS	76,036,726	5,069,115		5,069,115	
Deduct—					
Refunds	890,110	59,341		59,341	
NET RECEIPTS	—	—	—	—	5,009,774
EXCISE:—RECEIPTS	124,168,787	8,277,919		8,277,919	
Deduct—					
Assignments and Compensations	727,092	48,473			
Refunds	451,452	30,097			
Total	1,178,544	78,570		78,570	
NET RECEIPTS	—	—	—	—	8,199,349
PROVINCIAL RATES:—RECEIPTS	8,282,229	552,149		552,149	
Deduct—					
Refunds	16,171	1,078		1,078	
NET RECEIPTS	—	—	—	—	551,071
CUSTOMS:—RECEIPTS	107,958,430	7,197,229	14	7,197,243	
Deduct—					
Assignments and Compensations	255,802	17,054			
Refunds and Drawbacks	1,964,019	130,935			
Total	2,219,821	147,989		147,989	
NET RECEIPTS	—	—	—	—	7,049,254
INCOME TAX*:—RECEIPTS	26,135,963	1,742,397		1,742,397	
Deduct—					
Refunds	168,457	11,230		11,230	
NET RECEIPTS	—	—	—	—	1,731,167
REGISTRATION:—RECEIPTS	7,230,337	482,022		482,022	
Deduct—					
Refunds	15,571	1,038		1,038	
NET RECEIPTS	—	—	—	—	480,984
TOTAL GROSS RECEIPTS FROM TAXATION	399,828,077	26,655,205	14	26,655,219	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	4,661,318	310,755			
REFUNDS AND DRAWBACKS	3,686,194	245,747			
TOTAL	8,347,512	556,502		556,502	
TOTAL NET RECEIPTS (shown on page 4)	—	—	—	—	26,098,717

* Prior to 1914-15 termed "Assessed Taxes."

APPENDIX III.

1913-14.					1914-15.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£		£	£		£		£	£
51,679,577	3,445,305		3,445,305		58,661,841	3,910,790		3,910,790	
3,771,396	251,426				3,772,880	251,525			
170,666	11,378				276,902	18,460			
3,942,062	262,804		262,804		4,049,782	269,985		269,985	
—	—	—	—	3,182,501	—	—	—	—	3,640,805
79,774,387	5,318,293		5,318,293		76,230,650	5,082,043		5,082,043	
872,600	58,173		58,173		928,412	61,894		61,894	
—	—	—	—	5,260,120	—	—	—	—	5,020,149
133,414,505	8,894,300		8,894,300		132,853,214	8,856,881		8,856,881	
955,241	63,683				866,812	57,787			
597,604	39,840				770,186	51,346			
1,552,845	103,523		103,523		1,636,998	109,133		109,133	
—	—	—	—	8,790,777	—	—	—	—	8,747,748
2,703,154	180,210		180,210		582,211	38,814		38,814	
7,822	522		522		20,183	1,346		1,346	
—	—	—	—	179,688	—	—	—	—	37,468
113,373,302	7,558,220		7,558,220		95,208,010	6,347,201		6,347,201	
215,578	14,372				239,981	15,999			
1,995,035	133,002				2,612,130	174,142			
2,210,613	147,374		147,374		2,852,111	190,141		190,141	
—	—	—	—	7,410,846	—	—	—	—	6,157,060
29,253,745	1,950,250		1,950,250		30,550,999	2,036,733		2,036,733	
202,172	13,478		13,478		251,911	16,794		16,794	
—	—	—	—	1,936,772	—	—	—	—	2,019,939
7,784,426	518,962		518,962		7,279,423	485,295		485,295	
14,784	986		986		12,932	862		862	
—	—	—	—	517,976	—	—	—	—	484,433
417,983,096	27,865,540		27,865,540		401,366,358	26,757,757		26,757,757	
4,942,215	329,481				4,879,673	325,311			
3,860,683	257,379				4,872,656	324,844			
8,802,898	586,860		586,860		9,752,329	650,155		650,155	
—	—	—	—	27,278,680	—	—	—	—	26,107,602

APPENDIX IV.

1912-13.

REVENUE DERIVED FROM
COMMERCIAL UNDERTAKINGS.

	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupers.	Equivalent at Rs. 15 = 17.	Sterling.		
1. POST OFFICE:		£	£	£	£
Receipts - - - - -	33,936,539	2,262,436	—	2,262,436	
Deduct,—Charges - - - - -	29,579,320	1,971,955	54,612	2,026,567	
NET RECEIPTS - - - - -	4,357,219	290,481	54,612	235,869	235,869
2. TELEGRAPH:					
Receipts - - - - -	17,518,562	1,167,904	6,220	1,174,124	
Deduct,—Charges - - - - -	13,836,498	922,433	183,513	1,105,946	
NET RECEIPTS - - - - -	3,682,064	245,471	177,293	68,178	68,178
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts - - - - -	550,291,140	36,686,076	288	36,686,364	
Working Expenses - - - - -	280,231,303	18,682,087	—	18,682,087	
NET TRAFFIC RECEIPTS - - - - -	270,059,837	18,003,989	288	18,004,277	
Guaranteed Railways: Net Traffic Receipts	59,707	3,980	—	3,980	
Subsidised Companies: Repayment of Advances of Interest - - - - -	235,088	15,673	57,501	73,174	
TOTAL - - - - -	270,354,632	18,023,642	57,789	18,081,431	
Charges:					
State Railways:					
Interest and Annuities* - - - - -	52,332,314	3,488,821	8,979,898	12,468,719	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c. - - - - -	10,644,626	709,642	—	709,642	
Subsidised Companies: Land, &c. - - - - -	505,102	33,674	—	33,674	
Miscellaneous: Surveys and Central Estab- lishments - - - - -	900,631	66,042	—	66,042	
TOTAL - - - - -	64,472,673	4,298,179	8,979,898	13,278,077	
TOTAL NET RECEIPTS (or Charges) - - - - -	205,881,959	13,725,463	8,922,109	4,803,354	4,803,354
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts - - - - -	39,112,179	2,607,478	—	2,607,478	
Working Expenses - - - - -	17,526,591	1,168,439	1	1,168,440	
	21,585,588	1,439,039	1	1,439,038	
Portion of Land Revenue due to Irrigation - - - - -	23,073,667	1,538,245	—	1,538,245	
	44,659,255	2,977,284	1	2,977,283	
Interest on Debt - - - - -	17,366,737	1,157,783	124,730	1,292,513	
NET RECEIPTS FROM MAJOR WORKS - - - - -	27,292,518	1,819,501	124,731	1,694,770	
Minor Works and Navigation:					
Receipts - - - - -	3,982,403	265,494	—	265,494	
Charges - - - - -	12,736,211	849,081	1,894	850,975	
Net Charges FOR MINOR WORKS - - - - -	8,753,808	583,587	1,894	585,481	
Expenditure on Protective Irrigation Works in addition to that charged under Famine, Relief, and Insurance - - - - -	—	—	—	—	
TOTAL NET RECEIPTS (or Charges) - - - - -	18,538,710	1,235,914	126,625	1,109,289	1,109,289
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 4) - - - - -	232,459,952	15,497,329	9,280,639	6,216,690	6,216,690

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1912-13.	1913-14.	1914-15.
	£	£	£
East Indian Railway - - - - -	342,374	355,105	384,477
Eastern Bengal Railway - - - - -	31,210	32,334	34,707
Sinde, Punjab, and Delhi Railway - - - - -	155,083	154,863	165,416
Great Indian Peninsula Railway - - - - -	453,078	466,083	479,461
Madras Railway - - - - -	104,621	108,328	112,167
TOTAL - - - - -	1,086,366	1,116,713	1,176,228

APPENDIX IV.

1913-14.					1914-15.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
	£	£	£	£		£	£	£	£
36,153,147	2,410,210	—	2,410,210	318,191	*53,356,553	*3,557,103	*39,870	*3,596,793	*339,710
30,550,976	2,036,732	55,287	2,092,019						
5,602,171	373,478	55,287	318,191						
17,752,867	1,183,524	4,785	1,188,309	7,344	*45,721,728	*3,048,115	*209,148	*3,257,263	*339,710
14,526,365	968,424	212,541	1,180,965						
3,226,502	215,100	207,756	7,344		*7,634,825	*508,988	169,278	*339,710	
563,188,579	37,545,905	230	37,546,135		541,571,146	36,104,743	424	36,105,167	
293,591,182	19,572,745	—	19,572,745		295,287,164	19,685,811	—	19,685,811	
269,597,397	17,973,160	230	17,973,390		246,283,982	16,418,932	424	16,419,356	
—	—	—	—		—	—	—	—	
244,967	16,331	76,770	93,101		350,932	23,396	47,295	70,691	
269,842,364	17,989,491	77,000	18,066,491		246,634,914	16,442,328	47,719	16,490,047	
57,401,275	3,826,751	9,000,098	12,826,849		63,900,178	4,260,012	9,195,888	13,455,900	
6,612,854	440,857	—	440,857	4,789,533	10,363,467	690,898	—	690,888	2,158,034
827,187	55,146	—	55,146		1,469,847	97,990	—	97,990	
688,410	45,894	—	45,894		1,308,380	87,225	—	—	
64,152,906	4,276,860	9,000,098	13,276,958		77,041,872	5,136,125	9,195,888	14,332,013	
205,689,458	13,712,631	8,923,098	4,789,533		169,593,042	11,306,203	9,148,169	2,158,034	
41,489,485	2,765,966	—	2,765,966		41,377,353	2,758,490	—	2,758,490	
13,216,430	1,214,429	14	1,214,443		19,340,897	1,289,393	—	1,289,393	
23,273,055	1,551,537	14	1,551,523		22,036,456	1,469,097	—	1,469,097	
25,265,614	1,684,374	—	1,684,374		25,017,962	1,667,864	—	1,667,864	
48,538,669	3,235,911	14	3,235,897		47,054,418	3,136,961	—	3,136,961	
17,792,499	1,186,167	118,679	1,304,846		19,262,258	1,284,150	125,379	1,409,529	
30,746,170	2,049,744	118,693	1,931,051		27,792,160	1,852,811	125,379	1,727,432	
3,942,289	262,819	—	262,819		3,819,224	254,615	—	254,615	
13,915,998	927,733	1,156	928,889		14,928,446	995,230	253	995,483	
9,973,709	664,914	1,156	666,070		11,109,222	740,615	253	740,868	
1,255,344	83,689	—	83,689		897,948	59,863	—	59,863	
19,517,117	1,301,141	119,840	1,181,292		15,784,990	1,052,333	125,632	926,701	
234,035,248	15,602,370	9,305,990	6,296,360	6,296,360	193,012,857	12,867,524	9,443,079	3,424,445	3,424,445

* Prior to 1914-15, the heads "Post Office" and "Telegraph" were accounted for separately. Early in 1914 the administrations of these two services were amalgamated, since which date they have been accounted for under one head termed "Posts and Telegraphs."

APPENDIX V.

MINT.	1912-13.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
Receipts - - - - -	7,310,375	£ 487,359	£ —	£ 487,359	£
Charges - - - - -	2,033,407	135,560	6,783	142,343	
NET RECEIPTS or Charges (shown on page 4) - - - - -	5,276,968	351,799	6,783	345,016	345,016

APPENDIX VI.

EXCHANGE.	1912-13.		1913-14.	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE CHARGED AGAINST REVENUE, AT—				£
(1) Average rate obtained for Bills and Transfers sold by the Secretary of State during the year -	290,588,980		293,100,153	
(2) Rs. 15 for 1l. - - - - -	289,534,380		291,825,825	
Difference :—				
Receipt, or Charge - - - - -	1,054,600	70,307	1,274,328	84,955
Exchange on Remittance Account:				
Receipt, or Charge - - - - -	458,588	30,572	521,782	34,786
TOTAL, shown on page 4 - - -	1,513,188	100,879	1,796,110	119,741

APPENDIX V.

1913-14.					1914-15.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
5,096,654	339,777	64	339,841		1,042,465	69,498	—	69,498	
1,830,989	122,066	10,564	132,630		1,984,171	132,278	9,404	141,682	
3,265,665	217,711	10,500	207,211	207,211	941,706	62,780	9,404	72,184	72,184

APPENDIX VI.

EXCHANGE.	1914-15.	
	Rupees.	Equivalent at Rs. 15 = 1l.
Amount of Bills and Telegraphic Transfers drawn on India* - - -	107,188,392	£
Sterling Equivalent, at average rate obtained - - - - -		7,147,940
Sterling Equivalent, at Rs. 15 = 1l. - - - - -		7,145,893
Difference, Receipt, or Charge - - - - -	30,703	2,047
Amount of Bills and Telegraphic Transfers drawn on London* - -	—	—
at Rs. 15 to 1l. - - - - -		
Amount of Rupees received - - - - -		
Difference, Receipt, or Charge - - - - -	—	—
Other transactions :—		
Receipts, or Charge - - - - -	4,761	318
Total Receipts, or Charge, shown on page - - - - -	25,942	1,729

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve."

APPENDIX VII.

DEBT SERVICES.	1912-13.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupces.	Equivalent at Rs. 15 = 1l.			
	₹	£	£	£	£
1. INTEREST ON DEBT	49,801,687	3,320,112	6,203,996	9,524,108	
Amounts chargeable to Railways (see pp. 12 and 13).	49,346,705	3,289,780	3,782,768	7,072,548	
Amounts chargeable to Irrigation (see pp. 12 and 13).	17,366,737	1,157,783	124,730	1,282,513	
	66,713,442	4,447,563	3,907,498	8,355,061	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*16,911,755	*1,127,451	2,296,498	1,169,047	
2. INTEREST on other Obligations	9,622,316	641,488	—	641,488	
	7,289,439	485,963	2,296,498	1,810,535	
Deduct,—Receipts†	15,092,638	1,006,176	467,532	1,473,708	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 5)	22,382,077	1,492,139	1,828,966	336,827	336,827

APPENDIX VIII.

MILITARY SERVICES.	1912-13.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupces.	Equivalent at Rs. 15 = 1l.			
	Rupces.	£	£	£	£
1. ARMY:					
Effective Charges	206,237,829	13,749,189	2,589,430	16,338,619	
Re-organisation	—	—	—	—	
Non-Effective Charges	10,743,291	716,219	2,521,688	3,237,907	
Military Operations	—	—	—	—	
TOTAL	216,981,120	14,465,408	5,111,118	19,576,526	
Deduct,—Receipts: Effective	12,099,693	806,646	300,598	1,107,244	
Re-organisation	—	—	—	—	
Non-Effective	1,260,924	84,062	36,497	120,559	
Total	13,360,617	890,708	337,095	1,227,803	
TOTAL NET ARMY CHARGES	203,620,503	13,574,700	4,774,023	18,348,723	18,348,723
2. MARINE	3,836,942	255,796	224,132	479,928	
Deduct,—Receipts	1,315,039	87,669	—	87,669	
TOTAL NET MARINE CHARGES	2,521,903	168,127	224,132	392,259	392,259
3. MILITARY WORKS:					
Ordinary Charges	12,809,508	853,967	33,412	887,379	
Re-organisation	—	—	—	—	
Deduct,—Receipts	1,082,428	72,162	—	72,162	
TOTAL NET CHARGES FOR MILITARY WORKS	11,727,080	781,805	33,412	815,217	815,217
4. SPECIAL DEFENCE WORKS	88,287	5,886	3,381	9,267	9,267
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 5)	217,957,773	14,530,518	5,034,948	19,565,466	19,565,466

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.

1913-14.					1914-15.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
51,324,328	3,421,622	5,912,796	9,334,418	163,534	55,405,204	3,693,680	6,077,903	9,771,583	167,950
53,953,685	3,596,912	3,706,233	7,303,145		63,088,705	4,205,914	3,706,304	7,912,214	
17,792,499	1,186,167	118,679	1,304,846		19,262,358	1,284,150	125,379	1,409,529	
71,746,184	4,783,079	3,824,912	8,607,991		82,350,963	5,490,064	3,831,679	9,321,743	
*20,421,856	*1,361,457	2,087,884	726,427		*26,945,759	*1,795,384	2,246,224	449,840	
11,838,385	789,226	—	789,226		11,121,249	741,417	—	741,417	
8,583,471	572,231	2,087,884	1,515,653		15,824,510	1,054,967	2,246,224	1,191,257	
15,491,301	1,032,754	319,365	1,352,119		12,617,671	841,178	182,129	1,023,307	
24,074,772	1,604,985	1,768,519	163,534		28,442,181	1,896,145	2,064,095	167,950	

APPENDIX VIII.

1913-14.					1914-15.				
INDIA.		ENGLAND Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
Rupees.	£	£	£	£		£	£	£	£
208,559,916	13,903,995	2,638,876	16,542,871	18,585,733	221,700,777	14,780,052	2,300,746	17,080,798	19,240,368
10,957,429	730,495	2,515,873	3,246,368		11,006,881	733,792	2,521,969	3,255,761	
219,517,345	14,634,490	5,154,749	19,789,239		232,707,658	15,513,844	4,822,715	20,336,559	
11,484,062	765,604	315,027	1,080,631		9,924,893	661,659	310,187	971,846	
1,300,736	86,716	36,159	122,875		1,299,748	86,650	37,695	124,345	
12,784,798	852,320	351,186	1,203,506		11,224,641	748,309	347,832	1,096,191	
206,732,547	13,782,170	4,803,563	18,585,733		221,483,017	14,765,535	4,474,833	19,240,368	
3,835,541	255,703	257,142	512,845		3,689,687	245,979	217,391	463,370	
1,343,125	89,542	—	89,542		2,971,715	198,115	—	198,115	
2,492,416	166,161	257,142	423,303	423,303	717,972	47,864	217,391	265,255	265,255
13,584,108	905,607	41,690	947,297	870,693	14,405,500	960,367	35,704	996,071	915,689
1,149,059	76,604	—	76,604		1,205,734	80,382	—	80,382	
12,435,049	829,003	41,690	870,693		13,199,766	879,985	35,704	915,689	
107,225	7,148	9,236	16,384	16,384	65,149	4,343	9,260	13,603	13,603
221,767,237	14,784,482	5,111,631	19,896,113	19,896,113	235,465,904	15,697,727	4,737,188	20,434,915	20,434,915

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IX.

COLLECTION OF REVENUE.	1912-13.					NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.		
	Rupees	Equivalent at Rs. 15 = 1£.	Sterling.			
		£	£	£	£	
Land Revenue - - - - -	57,994,554	3,866,304	1,725	3,868,029		
Forest - - - - -	17,207,018	1,147,134	5,451	1,152,585		
Salt - - - - -	5,600,032	373,335	673	374,008		
Stamps - - - - -	951,453	63,430	90,468	153,898		
Excise - - - - -	6,428,527	428,568	3	428,571		
Provincial Rates - - - - -	72,877	4,859	—	4,859		
Customs - - - - -	3,856,892	257,126	162	257,288		
Assessed Taxes - - - - -	425,809	28,387	—	28,387		
Registration - - - - -	3,697,983	246,532	—	246,532		
TOTAL (shown on page 5) - - -	96,235,145	6,415,675	98,482	6,514,157	6,514,157	

APPENDIX IX.

1913-14.					1914-15.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
59,770,408	3,984,693	1,729	3,986,422		58,685,651	3,912,377	1,641	3,914,018	
17,543,621	1,169,575	4,913	1,174,488		18,206,450	1,213,763	4,045	1,217,808	
5,468,702	364,580	793	365,373		5,382,376	358,825	1,692	360,517	
998,979	66,598	106,545	173,143		955,955	63,730	56,133	119,863	
6,561,492	437,433	96	437,529		6,890,184	459,346	339	459,685	
—	—	—	—		—	—	—	—	
3,912,274	260,818	434	261,252		3,954,820	263,655	624	264,279	
468,801	31,254	—	31,254		489,394	32,626	—	32,626	
3,831,793	255,453	—	255,453		3,869,694	257,980	—	257,980	
98,556,070	6,570,404	114,510	6,684,914	6,684,914	98,534,524	6,562,302	64,474	6,626,776	6,626,776

APPENDIX X.

1912-13.					
CIVIL DEPARTMENTS.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges - - - - -	23,443,288	1,562,886	381,196	1,944,082	1,944,082
2. LAW AND JUSTICE :					
Charges - - - - -	57,922,839	3,861,523	2,467	3,863,990	
Receipts - - - - -	9,331,702	622,113	—	622,113	
	48,591,137	3,239,410	2,467	3,241,877	3,241,877
3. POLICE :					
Charges - - - - -	69,849,656	4,656,644	1,356	4,658,000	
Receipts - - - - -	2,033,292	135,553	—	135,553	
	67,816,364	4,521,091	1,356	4,522,447	4,522,447
4. PORTS AND PILOTAGE :					
Charges - - - - -	2,714,675	180,978	104	181,082	
Receipts - - - - -	2,351,184	156,746	—	156,746	
	363,491	24,232	104	24,336	24,336
5. EDUCATION :					
Charges - - - - -	38,993,898	2,599,593	10,539	2,610,132	
Receipts - - - - -	3,391,883	226,126	—	226,126	
	35,602,015	2,373,467	10,539	2,384,006	2,384,006
6. ECCLESIASTICAL :					
Charges - - - - -	1,886,972	125,798	205	126,003	126,003
7. MEDICAL :					
Charges - - - - -	19,750,310	1,316,687	10,531	1,327,218	
Receipts - - - - -	1,225,983	81,732	773	82,505	
	18,524,327	1,234,955	9,758	1,244,713	1,244,713
8. POLITICAL :					
Charges - - - - -	14,971,120	998,075	7,848	1,005,923	1,005,923
9. AGRICULTURE :*					
Charges - - - - -					
Receipts - - - - -					
10. SCIENTIFIC AND OTHER MINOR DEPART- MENTS :					
Charges - - - - -	14,203,272	946,885	25,440	972,325	
Receipts - - - - -	1,665,652	111,043	761	111,804	
	12,537,620	835,842	24,679	860,521	860,521
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 5)	223,736,334	14,915,756	438,152	15,353,908	15,353,908

* Previously to 1914-15 included under the combined head "Scientific and Other Minor Departments."

APPENDIX X.

1913-14.					1914-15.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
23,896,624	1,593,108	390,539	1,983,647	1,983,647	24,663,722	1,640,248	407,990	2,048,238	2,048,238
61,061,202	4,070,747	316	4,071,063		64,643,064	4,309,538	1,259	4,310,797	
9,933,591	662,239	—	662,239		10,516,527	701,102	—	701,102	
51,127,611	3,408,508	316	3,408,824	3,408,824	54,126,537	5,608,436	1,259	3,609,695	3,609,695
72,950,405	4,863,360	1,630	4,864,990		78,537,049	5,235,803	1,205	5,237,008	
1,955,085	130,339	—	130,339		2,119,215	141,281	—	141,281	
70,995,320	4,733,021	1,630	4,734,651	4,734,651	76,417,834	5,094,522	1,205	5,095,727	5,095,727
3,066,390	204,426	200	204,626		3,129,830	208,655	1	208,656	
2,304,133	153,609	—	153,609		2,105,075	140,339	—	140,339	
762,257	50,817	200	51,017	51,017	1,024,755	68,316	1	68,317	68,317
47,496,388	3,166,426	10,383	3,176,809		49,477,405	3,298,494	10,320	3,308,814	
3,718,571	247,905	—	247,905		3,993,750	266,250	—	266,250	
43,777,817	2,918,521	10,383	2,928,904	2,928,904	45,483,655	3,032,244	10,320	3,042,564	3,042,564
1,913,457	127,564	148	127,712	127,712	1,902,088	126,806	413	127,219	127,219
19,944,237	1,329,616	8,319	1,337,935		22,618,431	1,507,895	6,340	1,514,235	
1,195,680	79,712	676	80,388		1,261,878	84,135	633	84,758	
18,748,557	1,249,904	7,643	1,257,547	1,257,547	21,356,553	1,423,770	5,707	1,429,477	1,429,477
17,160,666	1,144,044	18,146	1,159,190	1,159,190	16,490,404	1,099,360	23,975	1,123,335	1,123,335
					8,453,304	563,554	2,631	566,185	
					948,261	63,217	—	63,217	
					7,505,043	500,337	2,631	502,968	502,968
14,601,607	973,441	34,786	1,008,227		6,460,120	430,675	34,815	465,490	
1,992,659	132,844	962	133,806		1,613,238	107,549	624	108,173	
12,608,948	840,597	33,824	874,421	874,421	4,846,882	323,126	34,191	357,317	357,317
240,991,257	16,066,084	459,829	16,525,913	16,525,913	253,757,474	16,917,165	487,692	17,404,857	17,404,857

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1912-13.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = £.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:	Rupees.	£	£	£	£
Charges - - - - -	3,125,384	208,359	11,050	219,409	219,409
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	18,406	1,227	410,957	412,184	412,184
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	18,243,256	1,216,217	2,068,102	3,284,319	3,083,933
Receipts - - - - -	2,080,714	138,714	61,672	200,386	
	16,162,542	1,077,503	2,006,430	3,083,933	
4. STATIONERY AND PRINTING:					
Charges - - - - -	8,816,919	587,795	91,747	679,542	587,464
Receipts - - - - -	1,381,167	92,078	—	92,078	
	7,435,752	495,717	91,747	587,464	
5. MISCELLANEOUS:					
Charges - - - - -	4,552,819	303,521	27,257	330,778	41,086
Receipts - - - - -	4,896,604	326,440	45,424	371,864	
	343,785	22,919	18,167	41,086	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 5) - - - - -	26,398,299	1,759,887	2,502,017	4,261,904	4,261,904

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.)	1912-13.				
	Rupees.	£	£	£	£
CIVIL WORKS:					
Charges - - - - -	89,532,574	5,968,838	90,665	6,059,503	5,704,056
Receipts - - - - -	5,331,710	355,447	—	355,447	
Net Charge - - - - -	84,200,864	5,613,391	90,665	5,704,056	5,704,056
CONSTRUCTION OF RAILWAYS:—CHARGE -	63,984	4,266	—	4,266	4,266
TOTAL NET CHARGE (shown on page 5) -	84,264,848	5,617,657	90,665	5,708,322	5,708,322

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1912-13.				
	Rupees.	£	£	£	£
1. FAMINE RELIEF - - - - -	2,833,278	188,885	—	188,885	1,000,000
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	410,978	27,399	14,012	41,411	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	6,287,484	419,166	7,335	426,501	
4. REDUCTION OR AVOIDANCE OF DEBT -	5,148,053	343,203	—	343,203	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 5) - - - - -	14,679,793	978,653	21,347	1,000,000	1,000,000

APPENDIX XI.

1913-14.					1914-15.				
INDIA.		ENGLAND.		NET EXPENDI- TURE.	INDIA		ENGLAND.		NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
Rupees.	£	£	£	£		£	£	£	£
3,142,969	209,531	11,189	220,720	220,720	2,971,065	198,071	10,550	208,621	208,621
19,208	1,280	450,326	451,606	451,606	9,018	601	359,838	360,439	360,439
20,172,594 2,174,126	1,344,840 144,941	2,054,647 61,869	3,399,487 206,810		21,211,184 2,462,456	1,414,079 164,164	2,065,655 49,071	3,479,734 213,235	
17,998,468	1,199,899	1,992,778	3,192,677	3,192,677	18,748,728	1,249,915	2,016,584	3,266,499	3,266,499
9,366,714 1,401,243	624,448 93,416	105,308 —	729,756 93,416		9,282,874 1,463,906	618,859 97,594	113,407 —	732,266 97,594	
7,965,471	531,032	105,308	636,340	636,340	7,818,968	521,265	113,407	634,672	634,672
8,338,130 4,678,506	555,875 311,901	46,360 40,711	602,235 352,612		6,033,150 5,255,678	402,210 350,378	128,114 14,814	530,324 365,192	
3,659,624	243,974	5,649	249,623	249,623	777,472	51,832	113,300	165,132	165,132
32,785,740	2,185,716	2,565,250	4,750,966	4,750,966	30,325,251	2,021,684	2,613,679	4,635,363	4,635,363

APPENDIX XII.

1913-14.					1914-15.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
103,611,590 4,479,606	6,907,440 298,640	101,184 —	7,008,624 298,640		106,335,166 4,323,281	7,089,011 288,219	87,739 —	7,176,750 288,219	
99,131,984	6,608,800	101,184	6,709,984	6,709,984	102,011,885	6,800,792	87,739	6,888,531	6,888,531
21,213	1,414	—	1,414	1,414	6,887	459	—	459	459
99,153,197	6,610,214	101,184	6,711,398	6,711,398	102,018,772	6,801,251	87,739	6,888,990	6,888,990

APPENDIX XIII.

1913-14.					1914-15.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
2,362,671	157,511	—	157,511		4,198,277	279,885	—	279,885	
117,532	7,835	741	8,576		19,669	1,311	—	1,311	
7,128,997	475,267	16,157	491,424		7,246,125	483,075	18,236	501,311	
5,137,329	342,489	—	342,489		3,301,723	220,115	—	220,115	
14,746,529	983,102	16,898	1,000,000	1,000,000	14,726,456	981,764	18,236	1,000,000	1,000,000

EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 12 June 1917 ;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Three Years from 1913–14 to 1915–16 (in continuation of Parliamentary Paper, No. 85 of Session 1916).”

India Office, }
13 June 1917. }

T. W. HOLDERNESS.
Under Secretary of State for India.

(*Sir Herbert Roberts.*)

ordered, by The House of Commons, to be Printed
13 June 1917.

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1917.

M E M O R A N D U M.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1915-16, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	84,413,537
From this total are excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure— <i>see below</i> —amounting to - - - - -	4,827,330
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	<u>79,586,207</u>
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these is -	<u>23,631,461</u>
The Balance is shown in the present Return as the total Net Revenue - - - - -	<u>55,954,746</u>
	£
The total Expenditure charged against Revenue was -	85,602,198
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	23,631,461
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments, amounting to - - - - -	<u>61,970,737</u>
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	<u>4,827,330</u>
The Balance is shown in the present Return as the total Net Expenditure - - - - -	<u>57,143,407</u>

At the close of the tables of Expenditure on page 5 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the share of revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full share of revenue the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee), at which rate, approximately, the remittances from India to England have been effected since 1898. Any gain or loss to Government due to the slight variations from this rate is adjusted under the head of Exchange. Prior to the year 1914-15 the practice was to calculate the gain or loss by exchange to be credited or debited to revenue with reference to the amount of remittance assumed to be made from India to England to meet the net expenditure of the Government of India in England. This procedure has been abandoned and the actual gain or loss by exchange on the actual remittances between India and England is now shown. The profit or loss arising on the remittance of funds for the "Gold Standard Reserve" is not, however, included, being credited or debited to that "Reserve."

India Office,

13 June 1917.

NET INCOME.

	1913-14.		1914-15.		1915-16.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	20,621,481		20,434,944		21,259,748	
2. FOREST - - -	2,219,936		1,971,218		2,065,265	
3. TRIBUTES FROM NATIVE STATES; (For Details, see Appendix I., pages 8 and 9.)	412,618		402,882		404,223	
	<u>23,254,035</u>		<u>22,809,044</u>		<u>23,729,236</u>	
II.—OPIUM, Net Receipts - - - (For Details, see Appendix II., pages 8 and 9.)	606,348		912,793		765,581	
III.—TAXATION, Net Receipts:						
1. SALT - - - - -	3,182,501		3,640,805		3,372,798	
2. STAMPS - - - - -	5,260,120		5,020,149		5,376,750	
3. EXCISE - - - - -	8,790,777		8,747,748		8,498,271	
4. PROVINCIAL RATES - - -	179,688		37,468		41,816	
5. CUSTOMS - - - - -	7,410,846		6,157,060		5,720,307	
6. INCOME TAX* - - - -	1,936,772		2,019,939		2,074,056	
7. REGISTRATION - - - -	517,976		484,433		517,913	
(For Details, see Appendix III., pages 10 and 11.)	<u>27,278,680</u>		<u>26,107,602</u>		<u>25,601,911</u>	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE - - - - -	318,191		} +339,710		+637,798	
2. TELEGRAPH - - - - -	7,344					
3. RAILWAYS - - - - -	4,789,533		2,158,034		4,075,438	
4. IRRIGATION - - - - -	1,181,292		926,701		1,057,983	
(For Details, see Appendix IV., pages 12 and 13.)	<u>6,296,360</u>		<u>3,424,445</u>		<u>5,771,219</u>	
V.—MINT, Net Receipt or Charge - - - - - (For Details, see Appendix V., pages 14 and 15.)	207,211		72,184		12,545	
VI.—EXCHANGE, Net Receipt or Charge - - - - - (For Details, see Appendix VI., pages 14 and 15.)	119,741		1,729		74,254	
Total Net Revenue - - -	<u>£ 57,762,375</u>		<u>£ 53,183,429</u>		<u>£ 55,954,746</u>	

* Prior to 1914-15 termed "Assessed Taxes."

† Prior to 1914-15, the heads "Post Office" and "Telegraph" were accounted for separately. Early in 1914 the administrations of these two services were amalgamated, since which date they have been accounted for under one head termed "Posts and Telegraphs."

NET EXPENDITURE.

	1913-14.		1914-15.		1915-16.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - - -	—	163,534	—	167,950	—	93,947
(For Details, <i>see</i> Appendix VII., pages 16 and 17.)						
II.—MILITARY SERVICES—Net Expenditure:						
1. ARMY - - - -	18,585,733		19,240,368		20,953,257	
2. MARINE - - - -	423,303		265,255		522,250	
3. MILITARY WORKS - - -	870,693		915,689		772,332	
4. SPECIAL DEFENCES - - -	16,384		13,603		13,514	
	—	19,896,113	—	20,434,915	—	22,261,353
(For Details, <i>see</i> Appendix VIII., pages 16 and 17.)						
III.—COLLECTION OF REVENUE - - - -	—	6,684,914	—	6,626,776	—	6,697,723
(For Details, <i>see</i> Appendix IX., pages 18 and 19.)						
IV.—CIVIL SERVICES, Net Expenditure:						
1. CIVIL DEPARTMENTS - - -	16,525,913		17,404,857		17,288,311	
(For Details, <i>see</i> Appendix X., pages 20 and 21.)						
2. MISCELLANEOUS CIVIL CHARGES	4,750,966		4,635,363		4,523,441	
(For Details, <i>see</i> Appendix XI., pages 22 and 23.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues) - - -	6,711,398		6,888,990		5,147,692	
(For Details, <i>see</i> Appendix XII., pages 22 and 23.)						
	—	27,988,277	—	28,929,210	—	26,959,444
V.—FAMINE RELIEF AND INSURANCE - - - -	—	1,000,000	—	1,000,000	—	1,000,000
(For Details, <i>see</i> Appendix XIII., pages 22 and 23.)						
VI.—PROVINCIAL ADJUSTMENTS:						
<i>Add,—Increase of Provincial Balances by unspent allotments</i> - - - -	—	—	—	—	—	130,940
<i>Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances</i> - - -	—	282,886	—	2,190,152	—	—
Total Net Expenditure - -	—	£55,449,952	—	£54,968,699	—	£57,143,407
Surplus or Deficit - -	—	£2,312,423	—	£1,785,270	—	£1,188,661

APPENDICES.

REVENUE:—

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APPENDIX I.

LAND REVENUE, &c.	1913-14.				NET REVENUE.
	INDIA. Rupees.	Equivalent at Rs. 15 = 1l.	ENGLAND. — Sterling.	TOTAL.	
LAND REVENUE:—RECEIPTS - - - -	320,873,629	£ 21,391,575	£ —	£ 21,391,575	£
Deduct—					
<i>Assignments and Compensations</i> - -	10,757,338	717,156	—	717,156	
<i>Refunds</i> - - - -	794,076	52,938	—	52,938	
<i>Total</i> - - - -	11,551,414	770,094	—	770,094	
NET RECEIPTS - - -	—	—	—	—	20,621,481
FOREST:—RECEIPTS - - - -	33,448,081	2,229,872	—	2,229,872	
Deduct—					
<i>Refunds</i> - - - -	149,033	9,936	—	9,936	
NET RECEIPTS - - -	—	—	—	—	2,219,936
TRIBUTES FROM NATIVE STATES - - -	9,253,213	616,881	—	616,881	
Deduct—					
<i>Assignments and Compensations</i> - -	2,863,420	190,895	—	190,895	
<i>Refunds</i> - - - -	200,526	13,368	—	13,368	
<i>Total</i> - - - -	3,063,946	204,263	—	204,263	
NET RECEIPTS - - -	—	—	—	—	412,618
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 4) - - - -	—	—	—	—	23,254,035

APPENDIX II.

OPIUM.	1913-14.				£
	Rupees.	£	£	£	
RECEIPTS - - - -	24,373,178	1,624,878	—	1,624,878	£
Deduct—					
<i>Charges in respect of Cultivation and Manu- facture.</i>	15,175,440	1,011,696	744	1,012,440	
<i>Assignments and Compensations</i> - -	53,539	3,569	—	3,569	
<i>Refunds</i> - - - -	37,811	2,521	—	2,521	
<i>Total deductions</i> - - - -	15,266,790	1,017,786	744	1,018,530	
NET RECEIPTS (shown on page 4) - - -	—	—	—	—	606,348

APPENDIX I.

1914-15.					1915-16.				
INDIA.		ENGLAND.		NET REVENUE.	INDIA.		ENGLAND.		NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
318,323,088	£ 21,221,539	£ —	£ 21,221,539	20,434,944	330,467,411	£ 22,031,161	£ —	£ 22,031,161	21,259,748
10,937,337	729,149	—	729,149		10,762,816	717,521	—	717,521	
861,687	57,446	—	57,446		808,376	53,892	—	53,892	
11,798,924	786,595	—	786,595		11,571,192	771,413	—	771,413	
—	—	—	—	1,971,218	—	—	—	—	2,065,265
29,709,784	1,980,652	—	1,980,652		31,116,367	2,074,425	—	2,074,425	
141,516	9,434	—	9,434		137,405	9,160	—	9,160	
—	—	—	—		—	—	—	—	
9,147,391	609,827	—	609,827	402,882	9,136,926	609,128	—	609,128	404,223
2,882,429	192,162	—	192,162		2,849,470	189,965	—	189,965	
221,743	14,783	—	14,783		224,101	14,940	—	14,940	
3,104,172	206,945	—	206,945		3,073,571	204,905	—	204,905	
—	—	—	—	22,809,044	—	—	—	—	23,729,236
—	—	—	—		—	—	—	—	

APPENDIX II.

1914-15.				1915-16.			
Rupees.	£	£	£	Rupees.	£	£	£
23,583,274	1,572,218	—	1,572,218	28,702,712	1,913,514	—	1,913,514
9,807,281	653,819	270	654,089	17,153,361	1,143,557	774	1,144,331
55,049	3,670	—	3,670	54,030	3,602	—	3,602
24,998	1,666	—	1,666	—	—	—	—
9,887,328	659,155	270	659,425	17,207,391	1,147,159	774	1,147,933
—	—	—	—	—	—	—	—
912,793				765,581			

APPENDIX III.

TAXATION.		1913-14.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT:—RECEIPTS	- - -	51,679,577	£ 3,445,305	£	£ 3,445,305	£
Deduct—						
Assignments and Compensations	- - -	3,771,396	251,426			
Refunds	- - -	170,666	11,378			
Total	- - -	3,942,062	262,804		262,804	
NET RECEIPTS	- - -	—	—	—	—	3,182,501
STAMPS—RECEIPTS	- - -	79,774,387	5,318,293		5,318,293	
Deduct—						
Refunds	- - -	872,600	58,173		58,173	
NET RECEIPTS	- - -	—	—	—	—	5,260,120
EXCISE :—RECEIPTS	- - -	133,414,505	8,894,300		8,894,300	
Deduct—						
Assignments and Compensations	- - -	955,241	63,683			
Refunds	- - -	597,604	39,840			
Total	- - -	1,552,845	103,523		103,523	
NET RECEIPTS	- - -	—	—	—	—	8,790,777
PROVINCIAL RATES :—RECEIPTS	- - -	2,703,154	180,210		180,210	
Deduct—						
Refunds	- - -	7,822	522		522	
NET RECEIPTS	- - -	—	—	—	—	179,688
CUSTOMS :—RECEIPTS	- - -	113,373,302	7,558,220	—	7,558,220	
Deduct—						
Assignments and Compensations	- - -	215,578	14,372			
Refunds and Drawbacks	- - -	1,995,035	133,002			
Total	- - -	2,210,613	147,374		147,374	
NET RECEIPTS	- - -	—	—	—	—	7,410,846
INCOME TAX* :—RECEIPTS	- - -	29,253,745	1,950,250		1,950,250	
Deduct—						
Refunds	- - -	202,172	13,478		13,478	
NET RECEIPTS	- - -	—	—	—	—	1,936,772
REGISTRATION :—RECEIPTS	- - -	7,784,426	518,962		518,962	
Deduct—						
Refunds	- - -	14,784	986		986	
NET RECEIPTS	- - -	—	—	—	—	517,976
TOTAL GROSS RECEIPTS FROM TAXATION	- - -	417,983,096	27,865,540	—	27,865,540	
DEDUCT—						
ASSIGNMENTS AND COMPENSATIONS	- - -	4,942,215	329,481			
REFUNDS AND DRAWBACKS	- - -	3,860,683	257,379			
TOTAL	- - -	8,802,898	586,860		586,860	
TOTAL NET RECEIPTS (shown on page 4)	- - -	—	—	—	—	27,278,680

* Prior to 1914-15 termed "Assessed Taxes."

APPENDIX III.

1914-15.					1915-16.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupces.	Equivalent at Rs. 15 = 1l.				Rupces.	Equivalent at Rs. 15 = 1l.			
58,661,841	£ 3,910,790		£ 3,910,790	£	54,713,802	£ 3,647,587		£ 3,647,587	£
3,772,880	251,525				3,870,019	258,001			
276,902	18,460				251,812	16,788			
4,049,782	269,985		269,985		4,121,831	274,789		274,789	
—	—	—	—	3,640,805	—	—	—	—	3,372,798
76,230,650	5,082,043		5,082,043		81,504,487	5,433,632		5,433,632	
928,412	61,894		61,894		853,222	56,882		56,882	
—	—	—	—	5,020,149	—	—	—	—	5,376,750
132,853,214	8,856,881		8,856,881		129,483,132	8,632,209		8,632,209	
866,812	57,787				1,393,885	92,925			
770,186	51,346				615,193	41,013			
1,636,998	109,133		109,133		2,009,078	133,938		133,938	
—	—	—	—	8,747,748	—	—	—	—	8,498,271
582,211	38,814		38,814		627,676	41,845		41,845	
20,183	1,346		1,346		443	29		29	
—	—	—	—	37,463	—	—	—	—	41,816
95,208,010	6,347,201		6,347,201		88,108,293	5,873,886		5,873,886	
239,981	15,999				282,839	18,856			
2,612,130	174,142				2,020,848	134,723			
2,852,111	190,141		190,141		2,303,687	153,579		153,579	
—	—	—	—	6,157,060	—	—	—	—	5,720,307
30,550,999	2,036,733		2,036,733		31,351,643	2,090,109		2,090,109	
251,911	16,794		16,794		240,795	16,053		16,053	
—	—	—	—	2,019,939	—	—	—	—	2,074,056
7,279,423	485,295		485,295		7,783,187	518,879		518,879	
12,932	862		862		14,493	966		966	
—	—	—	—	484,433	—	—	—	—	517,913
401,366,358	26,757,757		26,757,757		393,572,220	26,238,147		26,238,147	
4,879,673	325,311				5,546,743	369,782			
4,872,656	324,844				3,996,806	266,454			
9,752,329	650,155		650,155		9,453,549	636,236		636,236	
—	—	—	—	26,107,602	—	—	—	—	25,601,911

APPENDIX IV.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1913-14.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
			£	£	£	£
1. POST OFFICE:						
Receipts - - - - -		36,153,147	2,410,210	—	2,410,210	
Deduct,—Charges - - - - -		30,550,976	2,036,732	55,287	2,092,019	
NET RECEIPTS - - - - -		5,602,171	373,478	55,287	318,191	318,191
2. TELEGRAPH:						
Receipts - - - - -		17,752,867	1,183,524	4,785	1,188,309	
Deduct,—Charges - - - - -		14,526,365	968,424	212,541	1,180,965	
NET RECEIPTS - - - - -		3,226,502	215,100	207,756	7,344	7,344
3. RAILWAYS:						
Receipts:						
State Railways:						
Gross Receipts - - - - -		563,188,579	37,545,905	230	37,546,135	
Working Expenses - - - - -		293,591,182	19,572,745	—	19,572,745	
NET TRAFFIC RECEIPTS - - - - -		269,597,397	17,973,160	230	17,973,390	
Guaranteed Railways: Net Traffic Receipts		—	—	—	—	
Subsidised Companies: Repayment of Advances of Interest - - - - -		244,967	16,331	76,770	93,101	
TOTAL - - - - -		269,842,364	17,989,491	77,000	18,066,491	
Charges:						
State Railways:						
Interest and Annuities* - - - - -		57,401,275	3,826,751	9,000,098	12,826,849	
Guaranteed Railways:						
Interest, Surplus Profits, Land, &c. - - - - -		6,612,854	440,857	—	440,857	
Subsidised Companies: Land, &c. - - - - -		827,187	55,146	—	55,146	
Miscellaneous: Surveys and Central Estab- lishments - - - - -		688,410	45,894	—	45,894	
TOTAL - - - - -		64,152,906	4,276,860	9,000,098	13,276,958	
TOTAL NET RECEIPTS (or Charges) - - - - -		205,689,458	13,712,631	8,923,098	4,789,533	4,789,533
4. IRRIGATION:						
Major Works (or Works for which Capital and Revenue Accounts are kept):						
Direct Receipts - - - - -		41,489,485	2,765,966	—	2,765,966	
Working Expenses - - - - -		18,216,430	1,214,429	14	1,214,443	
		23,273,055	1,551,537	14	1,551,523	
Portion of Land Revenue due to Irrigation - - - - -		25,265,614	1,684,374	—	1,684,374	
		48,538,669	3,235,911	14	3,235,897	
Interest on Debt - - - - -		17,792,499	1,186,167	118,679	1,304,846	
NET RECEIPTS FROM MAJOR WORKS - - - - -		30,746,170	2,049,744	118,693	1,931,051	
Minor Works and Navigation:						
Receipts - - - - -		3,942,289	262,819	—	262,819	
Charges - - - - -		13,915,998	927,733	1,156	928,889	
Net Charges FOR MINOR WORKS - - - - -		9,973,709	664,914	1,156	666,070	
Expenditure on Protective Irrigation Works in addition to that charged under Famine, Relief, and Insurance - - - - -		1,255,344	83,689	—	83,689	
TOTAL NET RECEIPTS (or Charges) - - - - -		19,517,117	1,301,141	119,849	1,181,292	1,181,292
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 4) - - - - -		234,035,248	15,602,370	9,305,990	6,296,360	6,296,360

* The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1913-14.	1914-15.	1915-16.
	£	£	£
East Indian Railway	355,105	384,477	283,769(a)
Eastern Bengal Railway	32,334	34,707	27,396(b)
Scinde, Punjab, and Delhi Railway	154,863	165,416	87,395(c)
Great Indian Peninsula Railway	466,083	479,461	493,222
Madras Railway	108,328	112,167	116,141
TOTAL	1,116,713	1,176,228	1,007,923

NOTE.—In lieu of purchase and cancellation of India Stock during three quarters of the year.

(a) 61,499*l*. War Loan 4½ per cent. stock 1923-45 and 22,350*l*.
 (b) 4,586*l*. " " " " 1,616*l*.
 (c) 37,721*l*. " " " " 26,772*l*.
 Exchequer 5 per cent. Bonds 1920 were purchased on account of the Sinking Fund in respect of this railway.

APPENDIX IV.

1914-15.					1915-16.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
*53,356,553	*3,557,103	*39,870	*3,596,793		*56,525,273	*3,768,352	* 19,126	*3,787,478	
*45,721,728	*3,048,115	*209,148	*3,257,263		*45,107,117	*3,007,141	* 142,539	*3,149,680	
*7,634,825	*508,988	169,278	*339,710	*339,710	*11,418,156	* 761,211	* 123,413	* 637,798	637,798
541,571,146	36,104,743	424	36,105,167		572,598,638	38,173,243	2,950	38,176,193	
295,287,164	19,685,811	—	19,685,811		295,300,146	19,686,677	—	19,686,677	
246,283,982	16,418,932	424	16,419,356		277,298,492	18,486,566	2,950	18,489,516	
—	—	—	—		—	—	—	—	
350,932	23,396	47,295	70,691		298,385	19,892	71,522	91,414	
246,634,914	16,442,328	47,719	16,490,047		277,596,877	18,506,458	74,472	18,580,930	
63,900,178	4,260,012	9,195,888	13,455,900		65,143,172	4,342,879	9,378,190	13,721,069	
10,363,467	690,898	—	690,898		9,057,411	603,827	—	603,827	
1,469,847	97,990	—	97,990		2,440,634	162,709	—	162,709	
1,308,380	87,225	—	87,225		268,313	17,887	—	17,887	
77,041,872	5,136,125	9,195,888	14,332,013		76,909,530	5,127,302	9,378,190	14,505,492	
169,593,042	11,306,203	9,148,169	2,158,034	2,158,034	200,687,347	13,379,156	9,303,718	4,075,438	4,075,438
41,377,353	2,758,490	—	2,758,490		41,069,852	2,737,991	—	2,737,991	
19,340,897	1,289,393	—	1,289,393		20,623,801	1,374,920	—	1,374,920	
22,036,456	1,469,097	—	1,469,097		20,446,051	1,363,071	—	1,363,071	
25,017,962	1,667,864	—	1,667,864		26,605,805	1,773,720	—	1,773,720	
47,054,418	3,136,961	—	3,136,961		47,051,856	3,136,791	—	3,136,791	
19,262,258	1,284,150	125,379	1,409,529		19,860,762	1,324,051	127,299	1,451,350	
27,792,160	1,852,811	125,379	1,727,432		27,191,094	1,812,740	127,299	1,685,441	
3,819,224	254,615	—	254,615		4,010,525	267,368	—	267,368	
14,928,446	995,230	253	995,483		13,228,565	881,904	290	882,194	
11,109,222	740,615	253	740,868		9,218,039	614,536	290	614,826	
897,948	59,863	—	59,863		189,478	12,632	—	12,632	
15,784,990	1,052,333	125,632	926,701	926,701	17,783,577	1,185,572	127,589	1,057,983	1,057,983
193,012,857	12,867,524	9,443,079	3,424,445	3,424,445	229,889,080	15,325,939	9,554,720	5,771,219	5,771,219

* Prior to 1914-15, the heads "Post Office" and "Telegraph" were accounted for separately. Early in 1914 the administrations of these two services were amalgamated, since which date they have been accounted for under one head termed "Posts and Telegraphs."

APPENDIX V.

MINT.	1913-14.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Receipts - - - - -	5,096,654	339,777	64	339,841	
Charges - - - - -	1,830,989	122,066	10,564	132,630	
NET RECEIPTS or Charges (shown on page 4) - - - - - }	3,265,665	217,711	10,500	207,211	207,211

APPENDIX VI.

EXCHANGE.	1913-14.	
	Rupees.	Equivalent at Rs. 15 = 1l.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE CHARGED AGAINST REVENUE, AT—		£
(1) Average rate obtained for Bills and Transfers sold by the Secretary of State during the year -	293,100,153	
(2) Rs. 15 for 1l. - - - - -	291,825,825	
Difference :—		
Receipt, or Charge - - - - -	1,274,328	84,955
Exchange on Remittance Account:		
Receipt, or Charge - - - - -	521,782	34,786
TOTAL, shown on page 4 - - - - -	1,796,110	119,741

APPENDIX V.

1914-15.					1915-16.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
1,042,465	69,498	—	69,498		1,528,302	101,887	31	101,918	
1,984,171	132,278	9,404	141,682		1,227,040	81,803	7,570	89,873	
941,706	62,780	9,404	72,184	72,184	301,262	20,084	7,539	12,545	12,545

APPENDIX VI.

EXCHANGE.	1914-15.†		1915-16.†	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
Amount of Bills and Telegraphic Transfers drawn on India* - - - - -	107,188,392	£	190,662,471	£
Sterling Equivalent, at average rate obtained -		7,147,940		12,780,329
Sterling Equivalent, at Rs. 15 = 1l. - - -		7,145,893		12,710,831
Difference, Receipt, or Charge - - -	30,703	2,047	1,042,473	69,498
Amount of Bills and Telegraphic Transfers drawn on London* - - - - -		—		4,668,000
at Rs. 15 to 1l. - - - - -	—		70,020,000	
Amount of Rupees received - - - - -	—		70,432,691	
Difference, Receipt, or Charge - - - - -	—	—	412,691	27,513
Other transactions :—				
Receipts, or Charge - - - - -	4,761	318	341,349	22,757
Total Receipts, or Charge, shown on page 4 - -	25,942	1,729	1,113,815	74,254

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve." † Vide page 3.

APPENDIX VII.

DEBT SERVICES.		1913-14.				
		INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		₹	₹	£	£	
1. INTEREST ON DEBT	- - -	51,324,328	3,421,622	5,912,796	9,334,418	
Amounts chargeable to Railways (<i>see</i> pp. 12 and 13).		53,953,685	3,596,912	3,706,233	7,303,145	
Amounts chargeable to Irrigation (<i>see</i> pp. 12 and 13).		17,792,499	1,186,167	118,679	1,304,846	
		71,746,184	4,783,079	3,824,912	8,607,991	
REMAINDER CHARGEABLE ON ORDINARY DEBT.		*20,421,856	*1,361,457	2,087,884	726,427	
2. INTEREST on other Obligations	- - -	11,838,385	789,226	—	789,226	
		8,583,471	572,231	2,087,884	1,515,653	
Deduct,—Receipts†	- - -	15,491,301	1,032,754	319,365	1,352,119	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 5)	- - -	24,074,772	1,604,985	1,768,519	163,534	
					163,534	

APPENDIX VIII.

MILITARY SERVICES.		1913-14.				
		INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
			£	£	£	£
1. ARMY:						
Effective Charges	- - - -	208,559,916	13,903,995	2,638,876	16,542,871	
Non-Effective Charges	- - - -	10,957,429	730,495	2,515,873	3,246,368	
TOTAL	- - -	219,517,345	14,634,490	5,154,749	19,789,239	
Deduct,—Receipts: Effective		11,484,062	765,604	315,027	1,080,631	
Non-Effective		1,300,736	86,716	36,159	122,875	
Total		12,784,798	852,320	351,186	1,203,506	
TOTAL NET ARMY CHARGES	- - -	206,732,547	13,782,170	4,803,563	18,585,733	18,585,733
2. MARINE	- - - -	3,835,541	255,703	257,142	512,845	
Deduct,—Receipts	- - - -	1,343,125	89,542	—	89,542	
TOTAL NET MARINE CHARGES	- - -	2,492,416	166,161	257,142	423,303	423,303
3. MILITARY WORKS:						
Ordinary Charges	- - - -	13,584,108	905,607	41,690	947,297	
Deduct,—Receipts	- - - -	1,149,059	76,604	—	76,604	
TOTAL NET CHARGES FOR MILITARY WORKS	- - - -	12,435,049	829,003	41,690	870,693	870,693
4. SPECIAL DEFENCE WORKS	- - - -	107,225	7,148	9,236	16,384	16,384
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 5)	- - - -	221,767,237	14,784,482	5,111,631	19,896,113	19,896,113

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.

1914-15.					1915-16.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
55,405,204	3,693,680	6,077,903	9,771,583		57,046,941	3,803,130	6,182,399	9,985,529	
63,088,705	4,205,914	3,706,300	7,912,214		64,262,141	4,284,143	3,738,480	8,022,623	
19,262,258	1,284,150	125,379	1,409,529		19,860,762	1,324,051	127,299	1,451,350	
82,350,963	5,490,064	3,831,679	9,321,743		84,122,903	5,608,194	3,865,779	9,473,973	
*26,945,759	*1,795,384	2,246,224	449,840		*27,075,962	*1,805,064	2,316,620	511,556	
11,121,249	741,417	—	741,417		10,182,116	678,808	—	678,808	
15,824,510	1,054,967	2,246,224	1,191,257		16,893,846	1,126,256	2,316,620	1,190,364	
12,617,671	841,178	182,129	1,023,307		13,384,997	892,333	204,084	1,096,417	
28,442,181	1,896,145	2,064,095	167,950	167,950	30,278,843	2,018,589	2,112,536	93,947	93,947

APPENDIX VIII.

1914-15.					1915-16.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND Sterling	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
221,700,777	14,780,052	2,300,746	17,080,798		244,281,498	16,285,433	2,407,837	18,693,270	
11,006,881	733,792	2,521,969	3,255,761		11,729,048	781,936	2,417,994	3,199,930	
232,707,658	15,513,844	4,822,715	20,336,559		256,010,546	17,067,369	4,825,831	21,893,200	
9,924,893	661,659	310,187	971,846		7,720,933	514,729	301,705	816,434	
1,299,748	86,650	37,695	124,345		1,293,957	85,330	38,179	123,509	
11,224,641	748,309	347,882	1,096,191		9,000,890	600,059	339,884	939,943	
221,483,017	14,765,535	4,474,833	19,240,368	19,240,368	247,009,656	16,467,310	4,485,947	20,953,257	20,953,257
3,689,687	245,979	217,391	463,370		7,207,696	480,513	265,000	745,513	
2,971,715	198,115	—	198,115		3,348,942	223,263	—	223,263	
717,972	47,864	217,391	265,255	265,255	3,858,754	257,250	265,000	522,250	522,250
14,405,500	960,367	35,704	996,071		12,241,584	816,106	34,760	850,866	
1,205,734	80,382	—	80,382		1,178,015	78,534	—	78,534	
13,199,766	879,985	35,704	915,689	915,689	11,063,569	737,572	34,760	772,332	772,332
65,149	4,343	9,260	13,603	13,603	83,941	5,596	7,918	13,514	13,514
235,465,904	15,697,727	4,737,188	20,434,915	20,434,915	262,015,920	17,467,728	4,793,625	22,261,353	22,261,353

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IX.

COLLECTION OF REVENUE.	1913-14.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Land Revenue - - - - -	59,770,408	3,984,693	1,729	3,986,422	
Forest - - - - -	17,543,621	1,169,575	4,913	1,174,488	
Salt - - - - -	5,468,702	364,580	793	365,373	
Stamps - - - - -	998,979	66,598	106,545	173,143	
Excise - - - - -	6,561,492	437,433	96	437,529	
Provincial Rates - - - - -	—	—	—	—	
Customs - - - - -	3,912,274	260,818	434	261,252	
Assessed Taxes - - - - -	468,801	31,254	—	31,254	
Registration - - - - -	3,831,793	255,453	—	255,453	
TOTAL (shown on page 5) - -	98,556,070	6,570,404	114,510	6,684,914	6,684,914

APPENDIX IX.

1914-15.					1915-16.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
58,685,651	3,912,377	1,641	3,914,018		58,540,927	3,902,729	985	3,903,714	
18,206,450	1,213,763	4,045	1,217,808		18,592,609	1,239,507	3,360	1,242,867	
5,382,376	358,825	1,692	360,517		5,613,387	374,226	2,496	376,722	
955,955	63,730	56,133	119,863		861,704	57,447	89,703	147,150	
6,890,184	459,346	339	459,685		7,054,810	470,321	419	470,740	
—	—	—	—		—	—	—	—	
3,954,820	263,655	624	264,279		3,930,783	262,052	212	262,264	
489,394	32,626	—	32,626		516,382	34,426	—	34,426	
3,869,694	257,980	—	257,980		3,897,612	259,840	—	259,840	
98,534,524	6,562,302	64,474	6,626,776	6,626,776	99,008,214	6,600,548	97,175	6,697,723	6,697,723

APPENDIX X.

1913-14.					
CIVIL DEPARTMENTS.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges -	23,896,624	1,593,108	390,539	1,983,647	1,983,647
2. LAW AND JUSTICE :					
Charges -	61,061,202	4,070,747	316	4,071,063	
Receipts -	9,933,591	662,239	—	662,239	
	51,127,611	3,408,508	316	3,408,824	3,408,824
3. POLICE :					
Charges -	72,950,405	4,863,360	1,630	4,864,990	
Receipts -	1,955,085	130,339	—	130,339	
	70,995,320	4,733,021	1,630	4,734,651	4,734,651
4. PORTS AND PILOTAGE :					
Charges -	3,066,390	204,426	200	204,626	
Receipts -	2,304,133	153,609	—	153,609	
	762,257	50,817	200	51,017	51,017
5. EDUCATION :					
Charges -	47,496,388	3,166,426	10,383	3,176,809	
Receipts -	3,718,571	247,905	—	247,905	
	43,777,817	2,918,521	10,383	2,928,904	2,928,904
6. ECCLESIASTICAL :					
Charges -	1,913,457	127,564	148	127,712	127,712
7. MEDICAL :					
Charges -	19,944,237	1,329,616	8,319	1,337,935	
Receipts -	1,195,680	79,712	676	80,388	
	18,748,557	1,249,904	7,643	1,257,547	1,257,547
8. POLITICAL :*					
Charges -	17,160,666	1,144,044	15,146	1,159,190	1,159,190
9. AGRICULTURE :*					
Charges -					
Receipts -					
10. SCIENTIFIC AND MISCELLANEOUS DEPART- MENTS :					
Charges -	14,601,607	973,441	34,786	1,008,227	
Receipts -	1,992,659	132,844	962	133,806	
	12,608,948	840,597	33,824	874,421	874,421
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 5) }	240,991,257	16,066,084	459,829	16,525,913	16,525,913

* Previously to 1914-15 included under the combined head "Scientific and Other Minor Departments."

APPENDIX X.

1914-15.					1915-16.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
24,603,722	1,640,248	407,990	2,048,238	2,048,238	24,564,482	1,637,632	331,106	1,968,738	1,968,738
64,643,064	4,309,538	1,259	4,310,797	3,609,695	65,928,584	4,395,239	1,219	4,396,458	3,683,688
10,516,527	701,102	—	701,102		10,691,551	712,770	—	712,770	
54,126,537	5,608,436	1,259	3,609,695		55,237,033	3,682,469	1,219	3,683,688	
78,537,049	5,235,803	1,205	5,237,008	5,095,727	80,298,886	5,353,259	356	4,353,615	5,210,416
2,119,215	141,281	—	141,281		2,147,983	143,199	—	143,199	
76,417,834	5,094,522	1,205	5,095,727		78,150,903	5,210,060	356	5,210,416	
3,129,830	208,655	1	208,656	68,317	3,159,128	210,609	—	210,609	85,215
2,105,075	140,339	—	140,339		1,880,912	125,394	—	125,394	
1,024,755	68,316	1	68,317		1,278,216	85,215	—	85,215	
49,477,405	3,298,494	10,320	3,308,814	3,042,564	46,530,371	3,102,025	9,102	3,111,127	2,816,091
3,993,750	266,250	—	266,250		4,425,542	295,036	—	295,036	
45,483,655	3,032,244	10,320	3,042,564		42,104,829	2,806,989	9,102	2,816,091	
1,902,088	126,806	413	127,219	127,219	1,963,856	130,924	122	131,046	131,046
22,618,431	1,507,895	6,340	1,514,235	1,429,477	22,285,246	1,485,683	3,072	1,488,755	1,397,428
1,261,878	84,125	633	84,758		1,361,481	90,765	562	91,327	
21,356,553	1,423,770	5,707	1,429,477		20,923,765	1,394,918	2,510	1,397,428	
16,490,404	1,099,360	23,975	1,123,335	1,123,335	17,416,056	1,161,070	6,957	1,168,027	1,168,027
8,453,304	563,554	2,631	566,185	502,968	8,942,597	596,173	1,328	597,501	519,036
948,261	63,217	—	63,217		1,176,972	78,465	—	78,465	
7,505,043	500,337	2,631	502,968		7,765,625	517,708	1,328	519,036	
6,460,120	430,675	34,815	465,490	357,317	6,237,741	415,849	26,490	442,339	308,626
1,613,238	107,549	624	108,173		1,997,333	133,156	557	133,713	
4,846,882	323,126	34,191	357,317		4,240,408	282,693	25,933	308,626	
253,757,474	16,917,165	487,692	17,404,857	17,404,857	253,645,173	16,909,678	378,633	17,288,311	17,288,311

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1913-14.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - - -	3,142,969	209,531	11,189	220,720	220,720
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	19,208	1,280	450,326	451,606	451,606
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	20,172,594	1,344,840	2,054,647	3,399,487	
Receipts - - - - -	2,174,126	144,941	61,869	206,810	
	17,998,468	1,199,899	1,992,778	3,192,677	3,192,677
4. STATIONERY AND PRINTING:					
Charges - - - - -	9,366,714	624,448	105,308	729,756	
Receipts - - - - -	1,401,243	93,416	—	93,416	
	7,965,471	531,032	105,308	636,340	636,340
5. MISCELLANEOUS:					
Charges - - - - -	8,338,130	555,875	46,360	602,235	
Receipts - - - - -	4,678,506	311,901	40,711	352,612	
	3,659,624	243,974	5,649	249,623	492,623
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 5) - }	32,785,740	2,185,716	2,565,250	4,750,966	4,750,966

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.)	1913-14.				
	Rupees.	£	£	£	£
CIVIL WORKS:					
Charges - - - - -	103,611,590	6,907,440	101,184	7,008,624	
Receipts - - - - -	4,479,606	298,640	—	298,640	
Net Charge - - - - -	99,131,984	6,608,800	101,184	6,709,984	6,709,984
CONSTRUCTION OF RAILWAYS:—CHARGE -	21,213	1,414	—	1,414	1,414
TOTAL NET CHARGE (shown on page 5) -	99,153,197	6,610,214	101,184	6,711,398	6,711,398

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1913-14.				
	Rupees.	£	£	£	£
1. FAMINE RELIEF - - - - -	2,362,671	157,511	—	157,511	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	117,532	7,835	741	8,576	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	7,128,997	475,267	16,157	491,424	
4. REDUCTION OR AVOIDANCE OF DEBT -	5,137,329	342,489	—	342,489	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 5) - }	14,746,529	983,102	16,898	1,000,000	1,000,000

APPENDIX XI.

1914-15.					1915-16.				
INDIA		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
2,971,065	198,071	10,550	208,621	208,621	3,127,877	208,525	10,550	219,075	219,075
9,018	601	359,838	360,439	360,439	11,692	780	235,054	235,834	235,834
21,211,184 2,462,456	1,414,079 164,164	2,065,655 49,071	3,479,734 213,235	3,266,499	21,349,364 2,555,354	1,423,291 170,357	2,046,992 43,570	3,470,283 213,927	3,256,356
18,748,728	1,249,915	2,016,584	3,266,499		18,794,010	1,252,934	2,003,422	3,256,356	
9,282,874 1,463,906	618,859 97,594	113,407 —	732,266 97,594		9,304,670 1,337,000	620,311 89,134	110,733 —	731,044 89,134	641,910
7,818,968	521,265	113,407	634,672	634,672	7,967,670	531,177	110,733	641,910	
6,033,150 5,255,678	402,210 350,378	128,114 14,814	530,324 365,192	165,132	6,091,499 4,189,562	406,100 279,304	66,339 22,869	472,439 302,173	
777,472	51,832	113,300	165,132		1,901,937	126,796	43,470	170,266	170,266
30,325,251	2,021,684	2,613,679	4,635,363	4,635,363	31,803,186	2,120,212	2,403,229	4,523,441	4,523,441

APPENDIX XII.

1914-15.					1915-16.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
106,335,166 4,323,281	7,089,011 288,219	87,739 —	7,176,750 288,219	6,888,531	81,004,800 4,560,516	5,400,320 304,035	50,144 —	5,450,464 304,035	5,146,429
102,011,885	6,800,792	87,739	6,888,531		76,444,284	5,096,285	50,144	5,146,429	
6,887	459	—	459		18,950	1,263	—	1,263	
102,018,772	6,801,251	87,739	6,888,990	6,888,990	76,463,234	5,097,548	50,144	5,147,692	5,147,692

APPENDIX XIII.

1914-15.					1915-16.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
4,198,277	279,885	—	279,885	1,000,000	1,120,420	74,695	—	74,695	1,000,000
19,669	1,311	—	1,311		2,896	193	—	193	
7,246,125	483,075	18,236	501,311		7,419,436	494,629	5,564	500,193	
3,301,723	220,115	—	220,115		6,379,580	425,305	—	425,305	
14,726,456	981,764	18,236	1,000,000		14,916,540	994,436	5,564	1,000,000	

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EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 30 July 1918;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Three Years from 1914-15 to 1916-17 (in continuation of Parliamentary Paper, No. 90 of Session 1917).”

India Office, }
1 August 1918. }

T. W. HOLDERNESS,
Under Secretary of State for India.

(*Sir Herbert Roberts.*)

Ordered, by The House of Commons, to be Printed,
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1918.

M E M O R A N D U M.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
'Taking the figures for the year 1916-17, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	98,050,430
From this total are excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure—see below—amounting to - - - - -	5,497,695
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	92,552,735
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these is -	23,632,080
The Balance is shown in the present Return as the total Net Revenue - - - - -	68,920,655
	£
The total Expenditure charged against Revenue was -	90,572,260
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	23,632,080
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments, amounting to - - - - -	66,940,180
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	5,497,695
The Balance is shown in the present Return as the total Net Expenditure - - - - -	61,442,485

At the close of the tables of Expenditure on page 5 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the share of revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full share of revenue the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee), at which rate, approximately, the remittances from India to England were effected during the period covered by the Return. Any gain or loss to Government due to the slight variations from this rate is adjusted under the head of Exchange. Prior to the year 1914-15 the practice was to calculate the gain or loss by exchange to be credited or debited to revenue with reference to the amount of remittance assumed to be made from India to England to meet the net expenditure of the Government of India in England. This procedure has been abandoned and the actual gain or loss by exchange on the actual remittances between India and England is now shown. The profit or loss arising on the remittance of funds for the "Gold Standard Reserve" is not, however, included, being credited or debited to that "Reserve."

India Office,
18 *July* 1918.

NET INCOME.

	1914-15.		1915-16.		1916-17.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts :						
1. LAND REVENUE - - -	20,434,944		21,259,748		21,262,433	
2. FOREST - - -	1,971,218		2,065,265		2,462,120	
3. TRIBUTES FROM NATIVE STATES	402,882		404,223		406,035	
(For Details, see Appendix I., pages 8 and 9.)		22,809,044		23,729,236		24,130,588
II.—OPIUM, Net Receipts - - -		912,793		765,581		2,244,027
(For Details, see Appendix II., pages 8 and 9.)						
III.—TAXATION, Net Receipts :						
1. SALT - - - - -	3,640,805		3,372,798		4,562,164	
2. STAMPS - - - - -	5,020,149		5,376,750		5,719,504	
3. EXCISE - - - - -	8,747,748		8,498,271		9,106,081	
4. PROVINCIAL RATES - - -	37,468		41,816		31,078	
5. CUSTOMS - - - - -	6,157,060		5,720,307		8,393,383	
6. INCOME TAX* - - - -	2,019,939		2,074,056		3,739,372	
7. REGISTRATION - - - -	484,433		517,913		539,824	
(For Details, see Appendix III., pages 10 and 11.)		26,107,602		25,601,911		32,091,407
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges :						
1. POST OFFICE AND TELEGRAPH	†339,710		†637,798		733,220	
2. RAILWAYS - - - - -	2,158,034		4,075,438		7,481,875	
3. IRRIGATION - - - - -	926,701		1,057,983		1,605,712	
(For Details, see Appendix IV., pages 12 and 13.)		3,424,445		5,771,219		9,820,807
V.—MINT, Net Receipt or Charge - - - - -		72,184		12,545		522,455
(For Details, see Appendix V., pages 14 and 15.)						
VI.—EXCHANGE, Net Receipt or Charge - - - - -		1,729		74,254		111,371
(For Details, see Appendix VI., pages 14 and 15.)						
Total Net Revenue - - -		£ 53,183,429		£ 55,954,746		£ 68,920,655

NET EXPENDITURE.

	1914-15.		1915-16.		1916-17.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation	—	167,950	—	93,947	—	38,360
(For Details, see Appendix VII., pages 16 and 17.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY	19,240,368		20,953,257		23,144,485	
2. MARINE	265,255		522,250		328,653	
3. MILITARY WORKS	915,689		772,332		1,499,137	
4. SPECIAL DEFENCES	13,603		13,514		18,536	
	20,434,915		22,261,353		24,990,811	
(For Details, see Appendix VIII., pages 16 and 17.)						
III.—COLLECTION OF REVENUE	—	6,626,776	—	6,697,723	—	6,687,219
(For Details, see Appendix IX., pages 18 and 19.)						
IV.—CIVIL SERVICES, Net Expenditure :						
1. CIVIL DEPARTMENTS	17,404,857		17,288,311		17,341,518	
(For Details, see Appendix X., pages 20 and 21.)						
2. MISCELLANEOUS CIVIL CHARGES	4,635,363		4,523,441		4,678,113	
(For Details, see Appendix XI., pages 22 and 23.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues	6,888,990		5,147,692		4,309,162	
(For Details, see Appendix XII., pages 22 and 23.)	28,929,210		26,959,444		26,328,793	
V.—FAMINE RELIEF AND INSURANCE	—	1,000,000	—	1,000,000	—	1,000,000
(For Details, see Appendix XIII., pages 22 and 23.)						
VI.—PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent allotments	—	—	—	130,940	—	2,397,302
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	—	2,190,152	—	—	—	—
Total Net Expenditure	£ 54,968,699		£ 57,143,407		£ 61,442,485	
Surplus or Deficit	£1,785,270		£1,188,661		£ 7,478,170	

APPENDICES.

REVENUE:—

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APPENDIX I.

LAND REVENUE, &c.	1914-15.				NET REVENUE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = '11.	Sterling.		
LAND REVENUE:—RECEIPTS - - - -	318,323,088	£ 21,221,539	£ —	£ 21,221,539	£
<i>Deduct—</i>					
<i>Assignments and Compensations - -</i>	10,937,237	729,149	—	729,149	
<i>Refunds - - - -</i>	861,687	57,446	—	57,446	
<i>Total - - - -</i>	11,798,924	786,595	—	786,595	
NET RECEIPTS - - - -	—	—	—	—	20,434,944
FOREST:—RECEIPTS - - - -	29,709,784	1,980,652	—	1,980,652	
<i>Deduct—</i>					
<i>Refunds - - - -</i>	141,516	9,434	—	9,434	
NET RECEIPTS - - - -	—	—	—	—	1,971,218
TRIBUTES FROM NATIVE STATES - - - -	9,147,391	609,827	—	609,827	
<i>Deduct—</i>					
<i>Assignments and Compensations - -</i>	2,882,429	192,162	—	192,162	
<i>Refunds - - - -</i>	221,743	14,783	—	14,783	
<i>Total - - - -</i>	3,104,172	206,945	—	206,945	
NET RECEIPTS - - - -	—	—	—	—	402,882
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 4) - - - -	—	—	—	—	22,809,044

APPENDIX II.

OPIUM.	1914-15.				
	Rupees.	£	£	£	£
RECEIPTS - - - -	23,583,274	1,572,218	—	1,572,218	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manu- facture.</i>	9,807,281	653,819	270	654,089	
<i>Assignments and Compensations - -</i>	55,049	3,670	—	3,670	
<i>Refunds - - - -</i>	24,998	1,666	—	1,666	
<i>Total deductions - - - -</i>	9,887,328	659,155	270	659,425	
NET RECEIPTS (shown on page 4) - - - -	—	—	—	—	912,793

APPENDIX I.

1915-16.					1916-17.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
330,467,411	£ 22,031,161	£ —	£ 22,031,161	£	330,618,976	£ 22,041,265	£ —	£ 22,041,265	£
10,762,816 808,376	717,521 53,892	— —	717,521 53,892		10,763,703 918,782	717,580 61,252	— —	717,580 61,252	
11,571,192	771,413	—	771,413		11,682,485	778,832	—	778,832	
—	—	—	—	21,259,748	—	—	—	—	21,262,433
31,116,367	2,074,425	—	2,074,425	2,065,265	37,061,930	2,470,795	—	2,470,795	2,462,120
137,405	9,160	—	9,160		130,132	8,675	—	8,675	
—	—	—	—		—	—	—	—	
9,136,926	609,128	—	609,128	404,223	9,186,440	612,429	—	612,429	406,035
2,849,470 224,101	189,965 14,940	— —	189,965 14,940		2,855,400 240,504	190,360 16,034	— —	190,360 16,034	
3,073,571	204,905	—	204,905		3,095,904	206,394	—	206,394	
—	—	—	—	404,223	—	—	—	—	406,035
—	—	—	—	23,729,236	—	—	—	—	24,130,588

APPENDIX II.

1915-16.				1916-17.			
Rupees.	£	£	£	Rupees.	£	£	£
28,702,712	1,913,514	—	1,913,514	47,400,073	3,160,005	—	3,160,005
17,153,361	1,143,557	774	1,144,331	13,673,656	911,577	817	912,394
54,030	3,602	—	3,602	53,747	3,583	—	3,583
—	—	—	—	12	1	—	1
17,207,391	1,147,159	774	1,147,933	13,727,415	915,161	817	915,978
—	—	—	—	—	—	—	—
765,581				2,244,027			

APPENDIX III.

TAXATION.		1914-15.				NET REVENUE.
		INDIA		ENGLAND.	TOTAL.	
		Rupers.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT:—RECEIPTS	-	58,661,841	£ 3,910,790	£	£ 3,910,790	£
Deduct—						
Assignments and Compensations	-	3,772,880	251,525			
Refunds	-	276,902	18,460			
Total	-	4,049,782	269,985		269,985	
NET RECEIPTS	-	—	—	—	—	3,640,805
STAMPS—RECEIPTS	-	76,230,650	5,082,043		5,082,043	
Deduct—						
Refunds	-	928,412	61,894		61,894	
NET RECEIPTS	-	—	—	—	—	5,020,149
EXCISE:—RECEIPTS	-	132,853,214	8,856,881		8,856,881	
Deduct—						
Assignments and Compensations	-	866,812	57,787			
Refunds	-	770,186	51,346			
Total	-	1,636,998	109,133		109,133	
NET RECEIPTS	-	—	—	—	—	8,747,748
PROVINCIAL RATES:—RECEIPTS	-	582,211	38,814		38,814	
Deduct—						
Refunds	-	20,183	1,346		1,346	
NET RECEIPTS	-	—	—	—	—	37,468
CUSTOMS:—RECEIPTS	-	95,208,010	6,347,201		6,347,201	
Deduct—						
Assignments and Compensations	-	239,981	15,999			
Refunds and Drawbacks	-	2,612,130	174,142			
Total	-	2,852,111	190,141		190,141	
NET RECEIPTS	-	—	—	—	—	6,157,060
INCOME TAX:—RECEIPTS	-	30,550,999	2,036,733		2,036,733	
Deduct—						
Refunds	-	251,911	16,794		16,794	
NET RECEIPTS	-	—	—	—	—	2,019,939
REGISTRATION:—RECEIPTS	-	7,279,423	485,295		485,295	
Deduct—						
Refunds	-	12,932	862		862	
NET RECEIPTS	-	—	—	—	—	484,433
TOTAL GROSS RECEIPTS FROM TAXATION	-	401,366,358	26,757,757	—	26,757,757	
DEDUCT—						
ASSIGNMENTS AND COMPENSATIONS	-	4,879,673	325,311			
REFUNDS AND DRAWBACKS	-	4,872,656	324,844			
TOTAL	-	9,752,329	650,155		650,155	
TOTAL NET RECEIPTS (shown on page 4)	-	—	—	—	—	26,107,602

APPENDIX III.

1915-16.					1916-17.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£		£	£		£		£	£
54,713,802	3,647,587		3,647,587		72,393,891	4,826,260		4,826,260	
3,870,019	258,001				3,745,239	249,683			
251,812	16,788				216,196	14,413			
4,121,831	274,789		274,789		3,961,435	264,096		264,096	
—	—	—	—	3,372,798	—	—	—	—	4,562,164
81,504,487	5,433,632		5,433,632		86,650,437	5,776,696		5,776,696	
853,222	56,882		56,882		857,879	57,192		57,192	
—	—	—	—	5,376,750	—	—	—	—	5,519,504
129,483,132	8,632,209		8,632,209		138,238,495	9,215,899		9,215,899	
1,393,885	92,925				1,061,292	70,753			
615,193	41,013				585,974	39,065			
2,009,078	133,938		133,938		1,647,266	109,818		109,818	
—	—	—	—	8,498,271	—	—	—	—	9,106,081
627,676	41,845		41,845		470,859	31,391		31,391	
443	29		29		4,702	313		313	
—	—	—	—	41,816	—	—	—	—	31,078
88,108,293	5,873,886		5,873,886		129,887,728	8,659,182		8,659,182	
282,839	18,856				275,976	18,398			
2,020,848	134,723				3,711,020	247,401			
2,303,687	153,579		153,579		3,986,996	265,799		265,799	
—	—	—	—	5,720,307	—	—	—	—	8,393,383
31,351,643	2,090,109		2,090,109		56,594,498	3,772,967		3,772,967	
240,795	16,053		16,053		503,912	33,594		33,594	
—	—	—	—	2,074,056	—	—	—	—	3,739,373
7,783,187	518,879		518,879		8,108,728	540,581		540,581	
14,493	966		966		11,359	757		757	
—	—	—	—	517,913	—	—	—	—	539,824
393,572,220	26,238,147		26,238,147		492,344,636	32,822,976		32,822,976	
5,546,743	369,782				5,082,507	338,834			
3,996,806	266,454				5,891,052	392,735			
9,453,549	636,236		636,236		10,973,559	731,569		731,569	
—	—	—	—	25,601,911	—	—	—	—	32,091,407

APPENDIX IV.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		1914-15.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupers.	Equivalent at Rs. 15 = 1l.	Sterling.		
			£	£	£	£
1. POST OFFICE AND TELEGRAPH:						
Receipts		53,356,553	3,557,103	39,870	3,596,793	
Deduct,—Charges		45,721,728	3,048,115	209,148	3,257,263	
NET RECEIPTS		7,634,825	508,988	169,278	339,710	339,710
2. RAILWAYS:						
Receipts:						
State Railways:						
Gross Receipts		541,571,146	36,104,743	424	36,105,167	
Working Expenses		295,287,164	19,685,811	—	19,685,811	
NET TRAFFIC RECEIPTS		246,283,982	16,418,932	424	16,419,356	
Guaranteed Railways: Net Traffic Receipts		—	—	—	—	
Subsidised Companies: Repayment of Advances of Interest		350,932	23,396	47,295	70,691	
TOTAL		246,634,914	16,442,328	47,719	16,490,047	
Charges:						
State Railways:						
Interest and Annuities†		63,900,178	4,260,012	9,195,888	13,455,900	
Guaranteed Railways:						
Interest, Surplus Profits, Land, &c.		10,363,467	690,898	—	690,898	
Subsidised Companies: Land, &c.		1,469,847	97,990	—	97,990	
Miscellaneous: Surveys and Central Estab- lishments		1,308,380	87,225	—	87,225	
TOTAL		77,041,872	5,136,125	9,195,888	14,332,013	
TOTAL NET RECEIPTS (or Charges)		169,593,042	11,306,203	9,148,169	2,158,034	2,158,034
3. IRRIGATION.						
Major Works (or Works for which Capital and Revenue Accounts are kept):						
Direct Receipts		41,377,353	2,758,490	—	2,758,490	
Working Expenses		19,340,897	1,289,393	—	1,289,393	
		22,036,456	1,469,097	—	1,469,097	
Portion of Land Revenue due to Irrigation		25,017,962	1,667,864	—	1,667,864	
		47,054,418	3,136,961	—	3,136,961	
Interest on Debt		19,262,258	1,284,150	125,379	1,409,529	
NET RECEIPTS FROM MAJOR WORKS		27,792,160	1,852,811	125,379	1,727,432	
Minor Works and Navigation:						
Receipts		3,819,224	254,615	—	254,615	
Charges		14,928,446	995,230	253	995,483	
Net Charges FOR MINOR WORKS		11,109,222	740,615	253	740,868	
Expenditure on Protective Irrigation Works in addition to that charged under Famine, Relief, and Insurance		897,948	59,863	—	59,863	
TOTAL NET RECEIPTS (or Charges)		15,784,990	1,052,333	125,632	926,701	926,701
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 4)		193,012,857	12,867,524	9,443,079	3,424,445	3,424,445

† The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1914-15.	1915-16.	1916-17.
	£	£	£
East Indian Railway	384,477	283,769	457,276(a)
Eastern Bengal Railway	34,707	27,396	40,340(b)
Scinde, Punjab, and Delhi Railway	165,416	87,395	231,196(c)
Great Indian Peninsula Railway	479,461	493,222	507,380
Madras Railway	112,167	116,141	120,256
TOTAL	1,176,228	1,007,923	1,356,448

NOTE.—In lieu of purchase and cancellation of India Stock,

(a) 61,526l. War Loan 4½ per cent. (B) stock 1925-45
 (b) 4,588l. " " " "
 (c) 37,780l. " " " "

was also held on the 31st March 1917, on account of the Sinking Fund in
 respect of this railway.

APPENDIX IV.

1915-16.					1916-17.				
INDIA.		ENGLAND.		NET REVENUE	INDIA.		ENGLAND.		NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.		Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.	TOTAL.	
	£	£	£	£		£	£	£	£
56,525,273	3,768,352	19,126	3,787,478	637,798	62,298,544	4,153,236	21,371	4,174,607	733,220
45,107,117	3,007,141	142,539	3,149,680		46,840,348	3,122,690	318,697	3,441,387	
11,418,156	761,211	123,413	637,798		15,458,196	1,030,546	297,326	733,220	
572,598,638	38,173,243	2,950	38,176,193	4,075,438	627,746,086	41,849,739	114,861	41,964,600	7,481,875
295,300,146	19,686,677	—	19,686,677		299,686,445	19,979,096	—	19,979,096	
277,298,492	18,486,566	2,950	18,489,516		328,059,641	21,870,643	114,861	21,985,504	
—	—	—	—		—	—	—	—	
298,385	19,892	71,522	91,414		437,631	29,175	69,560	98,735	
277,596,877	18,506,458	74,472	18,580,930		328,497,272	21,899,818	184,421	22,084,239	
65,143,172	4,342,879	9,378,190	13,721,069		62,923,807	4,194,920	9,471,639	13,666,559	
9,057,411	603,827	—	603,827		11,556,624	770,442	—	770,442	
2,440,634	162,709	—	162,709		2,436,761	162,451	—	162,457	
268,313	17,887	—	17,887		43,671	2,912	—	2,912	
76,909,530	5,127,302	9,378,190	14,505,492		76,960,863	5,130,725	9,471,639	14,602,364	
200,687,347	13,379,156	9,303,718	4,075,438		251,536,409	16,769,093	9,287,218	7,481,875	
41,069,852	2,737,991	—	2,737,991		45,168,395	3,011,227	—	3,011,227	
20,623,801	1,374,920	—	1,374,920		20,267,917	1,351,194	—	1,351,194	
20,446,051	1,363,071	—	1,363,071		24,900,478	1,660,033	—	1,660,033	
26,605,805	1,773,720	—	1,773,720		27,406,628	1,827,108	—	1,827,108	
47,051,856	3,136,791	—	3,136,791		52,307,106	3,487,141	—	3,487,141	
19,860,762	1,324,051	127,299	1,451,350		19,389,288	1,292,620	120,585	1,413,205	
27,191,094	1,812,740	127,299	1,685,441		32,917,818	2,194,521	120,585	2,073,936	
4,010,525	267,368	—	267,368	1,057,983	4,759,342	317,289	—	317,289	1,605,712
13,228,565	881,904	290	882,194		11,776,139	785,076	437	785,513	
9,218,039	614,536	290	614,826		7,016,797	467,787	437	468,224	
189,478	12,632	—	12,632		—	—	—	—	
17,783,577	1,185,572	127,589	1,057,983		25,901,021	1,726,734	121,022	1,605,712	
229,889,080	15,325,939	9,554,720	5,771,219	5,771,219	292,895,626	19,526,373	9,705,566	9,820,807	9,820,807

APPENDIX V.

MINT.	1914-15.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
Receipts - - - - -	1,042,465	£ 69,498	£ —	£ 69,498	£
Charges - - - - -	1,984,171	132,278	9,404	141,682	
NET RECEIPTS or Charges (shown on page 4) - - - - -	941,706	62,780	9,404	72,184	72,184

APPENDIX VI.

EXCHANGE.	1914-15.†	
	Rupees.	Equivalent at Rs. 15 = 1l.
Amount of Bills and Telegraphic Transfers drawn on India* - - - - -	107,188,392	£
Sterling Equivalent, at average rate obtained - -		7,147,940
Sterling Equivalent. at Rs. 15=1l. - - - -		7,145,893
Difference, Receipt, or Charge - - - -	30,703	2,047
Amount of Bills and Telegraphic Transfers drawn on London* - - - - -		—
at Rs. 15 to 1l. - - - - -	—	
Amount of Rupees received - - - - -	—	
Difference, Receipt, or Charge - - - -	—	—
Other transactions :—		
Receipts, or Charge - - - - -	4,761	318
Total Receipts, or Charge, shown on page 4 - -	25,942	1,729

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve."

† Vide page 3.

APPENDIX V.

1915-16.					1916-17.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
1,528,302	101,887	31	101,918		10,347,982	689,866	—	689,866	
1,227,040	81,803	7,570	89,873		2,379,939	158,662	8,749	167,411	
301,262	20,084	7,539	12,545	12,545	7,968,043	531,204	8,749	522,455	522,455

APPENDIX VI.

EXCHANGE.	1915-16.†		1916-17.†	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
		£		£
Amount of Bills and Telegraphic Transfers drawn on India* - - - - -	190,662,471		426,012,282	
Sterling Equivalent, at average rate obtained -		12,780,329		28,663,558
Sterling Equivalent, at Rs. 15 = 1l. - - -		12,710,831		28,400,819
Difference, Receipt, or Charge - - -	1,042,473	69,498	3,941,086	262,739
Amount of Bills and Telegraphic Transfers drawn on London* - - - - -		4,668,000		—
at Rs. 15 to 1l. - - - - -	70,020,000		—	
Amount of Rupees received - - - - -	70,432,691		—	
Difference, Receipt, or Charge - - - - -	412,691	27,513	—	—
Other transactions :—				
Receipts, or Charge - - - - -	341,349	22,757	2,270,522	151,368
Total Receipts, or Charge, shown on page 4 - -	1,113,815	74,254	1,670,564	111,371

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve." † Vide page 8.

APPENDIX VII.

DEBT SERVICES.	1914-15.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1 INTEREST ON DEBT - - -	55,405,204	3,693,680	6,077,903	9,771,583	
Amounts chargeable to Railways (see pp. 12 and 13).	63,088,705	4,205,914	3,706,300	7,912,214	
Amounts chargeable to Irrigation (see pp. 12 and 13).	19,262,258	1,284,150	125,379	1,409,529	
	82,350,963	5,490,064	3,831,679	9,321,743	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*26,945,759	*1,795,384	2,246,224	449,840	
2. INTEREST on other Obligations - - -	11,121,249	741,417	—	741,417	
	15,824,510	1,054,967	2,246,224	1,191,257	
Deduct,—Receipts† - - -	12,617,671	841,178	182,129	1,023,307	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 5)	28,442,181	1,896,145	2,064,095	167,950	167,950

APPENDIX VIII.

MILITARY SERVICES.	1914-15.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
1. ARMY:					
Effective Charges - - -	221,700,777	14,780,052	2,300,746	17,080,798	
Non-Effective Charges - - -	11,006,881	733,792	2,521,969	3,255,761	
TOTAL - - -	232,707,658	15,513,844	4,822,715	20,336,559	
Deduct,—Receipts: Effective - - -	9,924,893	661,659	310,187	971,846	
Non-Effective - - -	1,299,748	86,650	37,695	124,345	
Total - - -	11,224,641	748,309	347,882	1,096,191	
TOTAL NET ARMY CHARGES - - -	221,483,017	14,765,535	4,474,833	19,240,368	19,240,368
2. MARINE - - -	3,689,687	245,979	217,391	463,370	
Deduct,—Receipts - - -	2,971,715	198,115	—	198,115	
TOTAL NET MARINE CHARGES - - -	717,972	47,864	217,391	265,255	265,255
3. MILITARY WORKS:					
Ordinary Charges - - -	14,405,500	960,367	35,704	996,071	
Deduct,—Receipts - - -	1,205,734	80,382	—	80,382	
TOTAL NET CHARGES FOR MILITARY WORKS - - -	13,199,766	879,985	35,704	915,689	915,689
4. SPECIAL DEFENCE WORKS - - -	65,149	4,343	9,260	13,603	13,603
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 5)	235,465,904	15,697,727	4,737,188	20,434,915	20,434,915

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.

1915-16.					1916-17.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
57,046,941	3,803,130	6,182,399	9,985,529		56,667,195	3,777,813	5,846,832	9,624,645	
64,962,141	4,284,143	3,738,480	8,022,623		62,088,181	4,139,212	3,620,110	7,759,322	
19,860,762	1,324,051	127,299	1,451,350		19,889,288	1,292,620	120,585	1,413,205	
84,122,903	5,608,194	3,865,779	9,473,973		81,477,469	5,431,832	3,740,695	9,172,527	
*27,075,962	*1,805,064	2,316,620	511,556		*24,810,274	*1,654,019	2,106,137	452,118	
10,182,116	678,808	—	678,808		10,841,177	722,746	—	722,746	
16,893,846	1,126,256	2,316,620	1,190,364		13,969,097	931,273	2,106,137	1,174,864	
13,384,997	892,333	204,084	1,096,417		12,918,693	861,246	275,258	1,136,504	
30,278,843	2,018,589	2,112,536	93,947	93,947	26,887,790	1,792,519	1,830,879	38,360	38,360

APPENDIX VIII.

1915-16.					1916-17.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
244,281,498	16,285,433	2,407,837	18,693,270		270,452,729	18,030,182	3,191,512	21,221,694	
11,729,048	781,936	2,417,994	3,199,930		12,845,207	856,347	2,181,962	3,038,309	
256,010,546	17,067,369	4,825,831	21,893,200		283,297,936	18,886,529	5,373,474	24,260,003	
7,720,933	514,729	301,705	816,434		10,514,895	700,993	292,201	993,194	
1,293,957	85,330	38,179	123,509		1,255,667	83,711	38,613	122,324	
9,000,890	600,059	339,884	939,943		11,770,562	784,704	330,814	1,115,518	
247,009,656	16,467,310	4,485,947	20,953,257	20,953,257	271,527,374	18,101,825	5,042,660	23,144,485	23,144,485
7,207,696	480,513	265,000	745,513		4,085,438	272,362	421,318	693,680	
3,348,942	223,263	—	223,263		5,475,072	365,005	22	365,027	
3,858,754	257,250	265,000	522,250	522,250	1,389,634	92,643	421,296	328,653	328,653
12,241,584	816,106	34,760	850,866		22,832,443	1,522,163	72,375	1,594,538	
1,178,015	78,534	—	78,534		1,431,014	95,401	—	95,401	
11,063,569	737,572	34,760	772,332	772,332	21,401,429	1,426,762	72,375	1,499,137	1,499,137
83,941	5,596	7,918	13,514	13,514	210,806	14,054	4,482	18,536	18,536
262,015,920	17,467,728	4,793,625	22,261,353	22,261,353	291,749,975	19,449,998	5,540,813	24,990,811	24,990,811

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

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APPENDIX IX.

COLLECTION OF REVENUE.	1914-15.				NET EXPENDI- TURE.
	INDIA.		ENGLAND. — Sterling.	TOTAL.	
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	58,685,651	3,912,377	1,641	3,914,018	
Forest - - - - -	18,206,450	1,213,763	4,045	1,217,808	
Salt - - - - -	5,382,376	358,825	1,692	360,517	
Stamps - - - - -	955,955	63,730	56,133	119,863	
Excise - - - - -	6,890,184	459,346	339	459,685	
Provincial Rates - - - - -	—	—	—	—	
Customs - - - - -	3,954,820	263,655	624	264,279	
Income Tax - - - - -	489,394	32,626	—	32,626	
Registration - - - - -	3,869,694	257,980	—	257,980	
TOTAL (shown on page 5) - - -	98,534,524	6,562,302	64,474	6,626,776	6,626,776

APPENDIX IX.

1915-16.					1916-17.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
58,540,927	3,902,729	985	3,903,714		57,172,770	3,811,518	1,615	3,813,133	
18,592,609	1,239,507	3,360	1,242,867		18,743,884	1,249,592	2,173	1,251,765	
5,613,387	374,226	2,496	376,722		5,946,899	396,460	1,726	398,186	
861,704	57,447	89,703	147,150		947,906	63,194	110,272	173,466	
7,054,810	470,321	419	470,740		7,174,299	478,287	345	478,632	
—	—	—	—		—	—	—	—	
3,930,783	262,052	212	262,264		4,062,448	270,830	334	271,164	
516,382	34,426	—	34,426		556,680	37,112	—	37,112	
3,897,612	259,840	—	259,840		3,956,421	263,761	—	263,761	
99,008,214	6,600,548	97,175	6,697,723	6,697,723	98,561,307	6,570,754	116,465	6,687,219	6,687,219

APPENDIX X.

1915-16.					1916-17.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
24,564,482	1,637,632	331,106	1,968,738	1,968,738	25,185,967	1,679,065	404,072	2,083,137	2,083,137
65,928,584	4,395,239	1,219	4,396,458	3,683,688	65,892,766	4,392,852	597	4,393,449	3,632,925
10,691,551	712,770	—	712,770		11,407,853	760,524	—	760,524	
55,237,033	3,682,469	1,219	3,683,688		54,484,913	3,632,328	597	3,632,925	
80,298,886	5,353,259	356	4,353,615	5,210,416	81,362,815	5,424,190	—	5,424,190	5,269,152
2,147,983	143,199	—	143,199		2,324,759	154,984	54	155,038	
78,150,903	5,210,060	356	5,210,416		79,038,056	5,269,206	54	5,269,152	
3,159,128	210,609	—	210,609	85,215	2,995,028	199,668	—	199,668	76,249
1,880,912	125,394	—	125,394		1,851,285	123,419	—	123,419	
1,278,216	85,215	—	85,215		1,143,743	76,249	—	76,249	
46,530,371	3,102,025	9,102	3,111,127	2,816,091	46,854,027	3,123,602	9,346	3,132,948	2,834,670
4,425,542	295,036	—	295,036		4,474,169	298,278	—	298,278	
42,104,829	2,806,989	9,102	2,816,091		42,379,858	2,825,324	9,346	2,834,670	
1,963,856	130,924	122	131,046	131,046	1,925,359	128,357	180	128,537	128,537
22,285,246	1,485,683	3,072	1,488,755	1,397,428	20,751,559	1,383,437	2,627	1,386,064	1,270,269
1,361,481	90,765	562	91,327		1,731,587	115,439	356	115,795	
20,923,765	1,394,918	2,510	1,397,428		19,019,972	1,267,998	2,271	1,270,269	
17,416,056	1,161,070	6,957	1,168,027	1,168,027	18,905,419	1,260,361	22,082	1,282,443	1,282,443
8,942,597	596,173	1,328	597,501	519,036	9,115,018	607,668	3,947	611,615	520,504
1,176,972	78,465	—	78,465		1,366,671	91,111	—	91,111	
7,765,625	517,708	1,328	519,036		7,748,347	516,557	3,947	520,504	
6,237,741	415,849	26,490	442,339	308,626	5,981,331	398,756	40,424	439,180	243,632
1,997,333	133,156	557	133,713		2,923,047	194,870	678	195,548	
4,240,408	282,693	25,933	308,626		3,058,284	203,886	39,746	243,632	
253,645,173	16,909,678	378,633	17,288,311	17,288,311	252,889,918	16,859,331	482,187	17,341,518	17,341,518

APPENDIX XI.

		1914-15.			
MISCELLANEOUS CIVIL CHARGES.		INDIA.		ENGLAND.	NET
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.	EXPENDI- TURE.
			£	£	£
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges	- - - -	2,971,065	198,071	10,550	208,621
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	- - - -	9,018	601	359,838	360,439
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges	- - - -	21,211,184	1,414,079	2,065,655	3,479,734
Receipts	- - - -	2,462,456	164,164	49,071	213,235
		18,748,728	1,249,915	2,016,584	3,266,499
4. STATIONERY AND PRINTING:					
Charges	- - - -	9,282,874	618,859	113,407	732,266
Receipts	- - - -	1,463,906	97,594	—	97,594
		7,818,968	521,265	113,407	634,672
5. MISCELLANEOUS:					
Charges	- - - -	6,033,150	402,210	128,114	530,324
Receipts	- - - -	5,255,678	350,378	14,814	365,192
		777,472	51,832	113,300	165,132
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 5)		30,325,251	2,021,684	2,613,679	4,635,363

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.)		1914-15.			
		Rupees.	£	£	£
CIVIL WORKS:					
Charges	- - - -	106,335,166	7,089,011	87,739	7,176,750
Receipts	- - - -	4,323,281	288,219	—	288,219
Net Charge	- - - -	102,011,885	6,800,792	87,739	6,888,531
CONSTRUCTION OF RAILWAYS:—CHARGE	-	6,887	459	—	459
TOTAL NET CHARGE (shown on page 5)	-	102,018,772	6,801,251	87,739	6,888,990

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.		1914-15.			
		Rupees.	£	£	£
1. FAMINE RELIEF	- - - -	4,198,277	279,885	—	279,885
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	-	19,669	1,311	—	1,311
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	-	7,246,125	483,075	18,236	501,311
4. REDUCTION OR AVOIDANCE OF DEBT	-	3,301,723	220,115	—	220,115
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 5)	- }	14,726,456	981,764	18,236	1,000,000

APPENDIX XI.

1915-16.					1916-17.				
INDIA		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
3,127,877	208,525	10,550	219,075	219,075	2,961,273	197,418	10,550	207,968	207,968
11,692	780	235,054	235,834	235,834	22,642	1,509	251,007	252,516	252,516
21,349,364 2,555,354	1,423,291 170,357	2,046,992 43,570	3,470,283 213,927		22,012,118 2,600,678	1,467,475 173,379	2,008,225 46,486	3,475,700 219,865	
18,794,010	1,252,934	2,003,422	3,256,356	3,256,356	19,411,440	1,294,096	1,961,739	3,255,835	3,255,835
9,304,670 1,337,000	620,311 89,134	110,733 —	731,044 89,134		10,358,769 1,440,506	690,584 96,034	116,454 —	807,038 96,034	
7,967,670	531,177	110,733	641,910	641,910	8,918,263	594,550	116,454	711,004	711,004
6,091,499 4,189,562	406,100 279,304	66,339 22,869	472,439 302,173		6,969,821 6,034,127	464,655 402,275	206,395 17,985	671,050 420,260	
1,901,937	126,796	43,470	170,266	170,266	935,694	62,380	188,410	250,790	250,790
31,803,186	2,120,212	2,403,229	4,523,441	4,523,441	32,249,312	2,149,953	2,528,160	4,678,113	4,678,113

APPENDIX XII.

1915-16.					1916-17.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
81,004,800 4,560,516	5,400,320 304,035	50,144 —	5,450,464 304,035		63,443,771 4,640,587	4,562,918 309,373	53,413 —	4,616,331 309,373	
76,444,284	5,096,285	50,144	5,146,429	5,146,429	63,803,184	4,253,545	53,413	4,306,958	4,306,958
18,950	1,263	—	1,263	1,263	33,060	2,204	—	2,204	2,204
76,463,234	5,097,548	50,144	5,147,692	5,147,692	63,836,244	4,255,749	53,413	4,309,162	4,309,162

APPENDIX XIII.

1915-16.					1916-17.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
1,120,420	74,695	—	74,695		2,814,254	187,617	—	187,617	
2,896	193	—	193		7,146	476	—	476	
7,419,436	494,629	5,564	500,193		4,987,016	332,468	1,133	333,601	
6,379,580	425,305	—	425,305		7,188,879	479,258	—	479,258	
14,916,540	994,436	5,564	1,000,000	1,000,000	14,983,003	998,867	1,133	1,000,000	1,000,000

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EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 27 May 1919 ;—*for*,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Three Years from 1915–16 to 1917–18 (in continuation of Parliamentary Paper, No. 99 of Session 1918).”

India Office,
29 May 1919. }

T. W. HOLDERNESS,
Under Secretary of State for India.

(*Mr. Secretary Montagu.*)

Ordered, by The House of Commons, to be Printed,
2 June 1919.

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1919.

MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1917-18, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	112,662,347
From this total are excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure—see below—amounting to - - - - -	7,872,750
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	104,789,597
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these is -	24,723,247
The Balance is shown in the present Return as the total Net Revenue - - - - -	80,066,350
	£
The total Expenditure charged against Revenue was -	104,575,273
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	24,723,247
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments, amounting to - - - - -	79,852,026
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	7,872,750
The Balance is shown in the present Return as the total Net Expenditure - - - - -	71,979,276

At the close of the tables of Expenditure on page 5 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the share of revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full share of revenue the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the rate of 15 rupees to the pound (= 16 pence to the rupee), at which rate, approximately, the remittances from India to England were effected during the period covered by the Return. Any gain or loss to Government due to the variations from this rate is adjusted under the head of Exchange. Prior to the year 1914-15 the practice was to calculate the gain or loss by exchange to be credited or debited to revenue with reference to the amount of remittance assumed to be made from India to England to meet the net expenditure of the Government of India in England. This procedure has been abandoned and the actual gain or loss by exchange on the actual remittances between India and England is now shown. The profit or loss arising on the remittance of funds for the "Gold Standard Reserve" is not, however, included, being credited or debited to that "Reserve."

India Office,
29 May 1919.

NET INCOME.

	1915-16.		1916-17.		1917-18.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	21,259,748		21,262,433		20,824,202	
2. FOREST - - -	2,065,265		2,462,120		2,719,745	
3. TRIBUTES FROM NATIVE STATES	404,223		406,035		391,276	
(For Details, see Appendix I., pages 8 and 9.)		23,729,236		24,130,588		23,935,223
II.—OPIUM, Net Receipts - - -		765,581		2,244,027		1,966,545
(For Details, see Appendix II., pages 8 and 9.)						
III.—TAXATION, Net Receipts:						
1. SALT - - - -	3,372,798		4,562,164		5,208,820	
2. STAMPS - - - -	5,376,750		5,719,504		5,668,674	
3. EXCISE - - - -	8,498,271		9,106,081		10,057,395	
4. PROVINCIAL RATES - -	41,816		31,078		28,508	
5. CUSTOMS - - - -	5,720,307		8,393,383		10,688,524	
6. INCOME TAX - - - -	2,074,056		3,739,372		6,248,506	
7. REGISTRATION - - - -	517,913		539,824		526,627	
(For Details, see Appendix III., pages 10 and 11.)		25,601,911		32,091,407		38,427,053
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE AND TELEGRAPH	†637,798		733,220		1,048,960	
2. RAILWAYS - - - -	4,075,438		7,481,875		9,914,323	
3. IRRIGATION - - - -	1,057,983		1,605,712		1,279,041	
(For Details, see Appendix IV., pages 12 and 13.)		5,771,219		9,820,807		12,242,324
V.—MINT, Net Receipt or Charge - - - -		12,545		522,455		350,019
(For Details, see Appendix V., pages 14 and 15.)						
VI.—EXCHANGE, Net Receipt or Charge - - - -		74,254		111,371		3,145,186
(For Details, see Appendix VI., pages 14 and 15.)						
Total Net Revenue - - -		£ 55,954,746		£ 68,920,655		£ 80,066,350

NET EXPENDITURE.

	1915-16.		1916-17.		1917-18.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	—	93,947	—	38,360	—	5,158,061
(For Details, see Appendix VII., pages 16 and 17.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - - -	20,953,257		23,144,485		26,789,974	
2. MARINE - - - -	522,250		328,653		485,669	
3. MILITARY WORKS - - -	772,332		1,499,137		1,766,685	
4. SPECIAL DEFENCES - - -	13,514		18,536		813	
	22,261,353		24,990,811		29,043,141	
(For Details, see Appendix VIII., pages 16 and 17.)						
III.—COLLECTION OF REVENUE - - - -	—	6,697,723	—	6,687,219	—	6,878,783
(For Details, see Appendix IX., pages 18 and 19.)						
IV.—CIVIL SERVICES, Net Expenditure :						
1. CIVIL DEPARTMENTS - - -	17,288,311		17,341,518		18,920,004	
(For Details, see Appendix X., pages 20 and 21.)						
2. MISCELLANEOUS CIVIL CHARGES	4,523,441		4,678,113		4,195,537	
(For Details, see Appendix XI., pages 22 and 23.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues) - - -	5,147,692		4,309,162		4,724,695	
(For Details, see Appendix XII., pages 22 and 23.)	26,959,444		26,328,793		27,840,236	
V.—FAMINE RELIEF AND INSURANCE - - - -	—	1,000,000	—	1,000,000	—	1,000,000
(For Details, see Appendix XIII., pages 22 and 23.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add,—Increase of Provincial Balances by unspent allotments - - - -	—	130,940	—	2,397,302	—	2,256,623
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	—	—	—	—	—	197,568
Total Net Expenditure - -	£ 57,143,407		£ 61,442,485		£ 71,979,276	
Surplus or Deficit - - -	£1,188,661		£ 7,478,170		£ 8,087,074	

APPENDICES.

REVENUE:—

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APPENDIX I.

LAND REVENUE, &c.	1915-16.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .	Sterling.		
LAND REVENUE:—RECEIPTS - - - -	330,467,411	£ 22,031,161	£ —	£ 22,031,161	£
<i>Deduct—</i>					
<i>Assignments and Compensations - -</i>	10,762,816	717,521	—	717,521	
<i>Refunds - - - - -</i>	808,376	53,892	—	53,892	
<i>Total - - - - -</i>	11,571,192	771,413	—	771,413	
NET RECEIPTS - - - -	—	—	—	—	21,259,748
FOREST:—RECEIPTS - - - -	31,116,367	2,074,425	—	2,074,425	
<i>Deduct—</i>					
<i>Refunds - - - - -</i>	137,405	9,160	—	9,160	
NET RECEIPTS - - - -	—	—	—	—	2,065,265
TRIBUTES FROM NATIVE STATES - - - -	9,136,926	609,128	—	609,128	
<i>Deduct—</i>					
<i>Assignments and Compensations - -</i>	2,849,470	189,965	—	189,965	
<i>Refunds - - - - -</i>	224,101	14,940	—	14,940	
<i>Total - - - - -</i>	3,073,571	204,905	—	204,905	
NET RECEIPTS - - - -	—	—	—	—	404,223
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 4) - - - -	—	—	—	—	23,729,236

APPENDIX II.

OPIUM.	1915-16.				
	Rupees.	£	£	£	£
RECEIPTS - - - - -	28,702,712	1,913,514	—	1,913,514	
<i>Deduct—</i>					
<i>Charges in respect of Cultivation and Manufacture.</i>	17,153,361	1,143,557	774	1,144,331	
<i>Assignments and Compensations - - -</i>	54,030	3,602	—	3,602	
<i>Refunds - - - - -</i>	—	—	—	—	
<i>Total deductions - - - - -</i>	17,207,391	1,147,159	774	1,147,933	
NET RECEIPTS (shown on page 4) - - - -	—	—	—	—	765,581

APPENDIX I.

1916-17.					1917-18.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
330,618,976	£ 22,041,265	£ —	£ 22,041,265	21,262,433	324,108,686	£ 21,607,246	£ —	£ 21,607,246	20,824,202
10,763,703	717,580	—	717,580		10,887,823	725,855	—	725,855	
918,782	61,252	—	61,252		857,834	57,189	—	57,189	
11,682,485	778,832	—	778,832		11,745,657	783,044	—	783,044	
—	—	—	—	2,462,120	—	—	—	—	2,719,745
37,061,930	2,470,795	—	2,470,795		40,969,258	2,731,284	—	2,731,284	
130,132	8,675	—	8,675		173,094	11,539	—	11,539	
—	—	—	—		—	—	—	—	
9,186,440	612,429	—	612,429	406,035	8,965,061	597,670	—	597,670	391,276
2,855,400	190,360	—	190,360		2,883,315	192,221	—	192,221	
240,504	16,034	—	16,034		212,592	14,173	—	14,173	
3,095,904	206,394	—	206,394		3,095,907	206,394	—	206,394	
—	—	—	—	24,130,588	—	—	—	—	23,935,223
—	—	—	—		—	—	—	—	

APPENDIX II.

1916-17.				1917-18.			
Rupees.	£	£	£	Rupees.	£	£	£
47,400,073	3,160,005	—	3,160,005	46,183,538	3,078,903	—	3,078,903
13,673,656	911,577	817	912,394	16,610,814	1,107,387	1,395	1,108,782
53,747	3,583	—	3,583	53,451	3,563	—	3,563
12	1	—	1	198	13	—	13
13,727,415	915,161	817	915,978	16,664,463	1,110,963	1,395	1,112,358
—	—	—	—	—	—	—	—
2,244,027				1,966,545			

APPENDIX III.

TAXATION.	1915-16.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
SALT:—RECEIPTS - - - -	54,713,802	£ 3,647,587	£	£ 3,647,587	£
Deduct—					
Assignments and Compensations - -	3,870,019	258,001			
Refunds - - - -	251,812	16,788			
Total - - - -	4,121,831	274,789		274,789	
NET RECEIPTS - - - -	—	—	—	—	3,372,798
STAMPS:—RECEIPTS - - - -	81,504,487	5,433,632		5,433,632	
Deduct—					
Refunds - - - -	853,222	56,882		56,882	
NET RECEIPTS - - - -	—	—	—	—	5,376,750
EXCISE:—RECEIPTS - - - -	129,483,132	8,632,209		8,632,209	
Deduct—					
Assignments and Compensations - -	1,393,885	92,925			
Refunds - - - -	615,193	41,013			
Total - - - -	2,009,078	133,938		133,938	
NET RECEIPTS - - - -	—	—	—	—	8,498,271
PROVINCIAL RATES:—RECEIPTS - - - -	627,676	41,845		41,845	
Deduct—					
Refunds - - - -	443	29		29	
NET RECEIPTS - - - -	—	—	—	—	41,816
CUSTOMS:—RECEIPTS - - - -	88,108,293	5,873,886	—	5,873,886	
Deduct—					
Assignments and Compensations - -	282,839	18,856			
Refunds and Drawbacks - - - -	2,020,848	134,723			
Total - - - -	2,303,687	153,579		153,579	
NET RECEIPTS - - - -	—	—	—	—	5,720,307
INCOME TAX:—RECEIPTS - - - -	31,351,643	2,090,109		2,090,109	
Deduct—					
Refunds - - - -	240,795	16,053		16,053	
NET RECEIPTS - - - -	—	—	—	—	2,074,056
REGISTRATION:—RECEIPTS - - - -	7,783,187	518,879		518,879	
Deduct—					
Refunds - - - -	14,498	966		966	
NET RECEIPTS - - - -	—	—	—	—	517,913
TOTAL GROSS RECEIPTS FROM TAXATION - - - -	393,572,220	26,238,147	—	26,238,147	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS - - - -	5,546,743	369,782			
REFUNDS AND DRAWBACKS - - - -	3,996,806	266,454			
TOTAL - - - -	9,453,549	636,236		636,236	
TOTAL NET RECEIPTS (shown on page 4) - - - -	—	—	—	—	25,601,911

APPENDIX III.

1916-17.					1917-18.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
72,393,891	£ 4,826,260		£ 4,826,260	£	82,492,306	£ 5,499,487		£ 5,499,487	£
3,745,239	249,683				4,135,537	275,703			
216,196	14,413				224,467	14,964			
3,961,435	264,096		264,096		4,360,004	290,667		290,667	
—	—	—	—	4,562,164	—	—	—	—	5,208,820
86,650,437	5,776,696		5,776,696		85,912,830	5,727,522		5,727,522	
857,879	57,192		57,192	5,719,504	882,726	58,848		58,848	
—	—	—	—		—	—	—	—	5,668,674
138,238,495	9,215,899		9,215,899		152,425,495	10,161,699	7	10,161,706	
1,061,292	70,753				936,510	62,434			
585,974	39,065				628,154	41,877			
1,647,266	109,818		109,818		1,564,664	104,311		104,311	
—	—	—	—	9,106,081	—	—	—	—	10,057,395
470,859	31,391		31,391		429,493	28,632		28,632	
4,702	313		313		1,881	125		125	
—	—	—	—	31,078	—	—	—	—	28,507
129,887,728	8,659,182		8,659,182		165,548,819	11,036,588		11,036,588	
275,976	18,398				291,480	19,432			
3,711,020	247,401				4,929,489	328,632			
3,986,996	265,799		265,799		5,220,989	348,064		348,064	
—	—	—	—	8,393,383	—	—	—	—	10,688,524
56,594,498	3,772,967		3,772,967		94,621,555	6,308,104		6,308,104	
503,912	33,594		33,594		893,964	59,598		59,598	
—	—	—	—	3,739,373	—	—	—	—	6,248,506
8,108,728	540,581		540,581		7,913,852	527,590		527,590	
11,359	757		757		14,444	963		963	
—	—	—	—	539,824	—	—	—	—	526,627
492,344,636	32,822,976		32,822,976		589,344,350	39,289,623		39,289,623	
5,082,507	338,834				5,363,527	357,568			
5,891,052	392,735				7,575,125	505,002			
10,973,559	731,569		731,569		12,938,652	862,570		862,570	
—	—	—	—	32,091,407	—	—	—	—	38,427,053

APPENDIX IV.

1916-17.					1917-18.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
62,298,544	4,153,236	21,371	4,174,607	733,220	68,525,668	4,568,378	48,312	4,616,690	1,048,960
46,840,348	3,122,690	318,697	3,441,387		49,295,455	3,286,364	281,366	3,567,730	
15,458,196	1,030,546	297,326	733,220		19,230,213	1,282,014	233,054	1,048,960	
627,746,086	41,849,739	114,861	41,964,600	7,481,875	687,603,407	45,840,227	107,294	45,947,521	9,914,323
299,686,445	19,979,096	—	19,979,096		313,580,926	20,905,395	—	20,905,395	
328,059,641	21,870,643	114,861	21,985,504		374,022,481	24,934,832	107,294	25,042,126	
437,631	29,175	69,560	98,735		352,757	23,517	70,469	93,986	
328,497,272	21,899,818	184,421	22,084,239		374,375,238	24,958,349	177,763	25,136,112	
62,923,807	4,194,920	9,471,639	13,666,559		68,405,381	4,560,358	9,567,899	14,128,257	
11,556,624	770,412	—	770,442		14,916,060	994,404	—	994,404	
2,436,761	162,451	—	162,451		960,930	64,062	—	64,062	
43,671	2,912	—	2,912		795,990	53,066	—	53,066	
76,960,863	5,130,725	9,471,639	14,602,364		85,078,361	5,597,038	—	15,221,789	
251,536,409	16,769,093	9,287,218	7,481,875		290,421,662	19,361,311	3,393,940	9,914,323	
45,168,395	3,011,227	—	3,011,227		44,858,712	2,990,581	—	2,990,581	
20,267,917	1,351,194	—	1,351,194		21,067,302	1,404,487	—	1,404,487	
24,900,478	1,660,033	—	1,660,033		23,891,410	1,586,094	—	1,586,094	
27,406,628	1,827,108	—	1,827,108		26,533,426	1,768,895	—	1,768,895	
52,307,106	3,487,141	—	3,487,141		50,424,836	3,354,989	—	3,354,989	
19,389,288	1,292,620	120,585	1,413,205		20,867,708	1,391,180	124,415	1,515,595	
32,917,818	2,194,521	120,585	2,073,936		29,557,128	1,963,809	124,415	1,839,394	
4,759,342	317,289	—	317,289	1,605,712	4,566,046	304,403	—	304,403	1,279,041
11,776,139	785,076	437	785,513		12,971,568	864,771	—15	864,756	
7,016,797	467,787	437	468,224		8,405,522	560,368	—15	560,353	
—	—	—	—	1,605,712	—	—	—	—	1,279,041
25,901,021	1,726,734	121,022	1,605,712		21,151,606	1,403,441	124,400	1,279,041	
292,895,626	19,526,373	9,705,566	9,820,807	9,820,807	330,803,481	22,046,766	3,751,394	12,242,324	12,242,324

APPENDIX V.

MINT.	1915-16.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
Receipts - - - - -	1,528,302	£ 101,887	£ 31	£ 101,918	£
Charges - - - - -	1,227,040	81,803	7,570	89,873	
NET RECEIPTS or Charges (shown on page 4) - - - - -	301,262	20,084	7,539	12,545	12,545

APPENDIX VI.

EXCHANGE.	1915-16.†	
	Rupees.	Equivalent at Rs. 15 = 1l.
Amount of Bills and Telegraphic Transfers drawn on India* - - - - -	190,662,471	£
Sterling Equivalent, at average rate obtained -		12,780,329
Sterling Equivalent, at Rs. 15 = 1l. - - - -		12,710,831
Difference, Receipt, or Charge - - - -	1,042,473	69,498
Amount of Bills and Telegraphic Transfers drawn on London* - - - - -		4,668,000
at Rs. 15 to 1l. - - - - -	70,020,000	
Amount of Rupees received - - - - -	70,432,691	
Difference, Receipt, or Charge - - - -	412,691	27,513
Other transactions:—		
Receipts, or Charge - - - - -	341,349	22,757
Total Receipts, or Charge, shown on page 4 - -	1,113,815	74,254

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve."

† *Vide* page 3.

APPENDIX V.

1916-17.					1917-18.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
10,347,982	689,866	—	689,866	522,455	7,761,011	517,401	—	517,401	350,019
2,379,939	158,662	8,749	167,411		2,197,317	146,488	20,894	167,382	
7,968,043	531,204	8,749	522,455		5,564,694	370,923	20,894	350,019	

APPENDIX VI.

EXCHANGE.	1916-17.†		1917-18.†	
	Rupees.	Equivalent at Rs. 15 = 1l.	Rupees.	Equivalent at Rs. 15 = 1l.
Amount of Bills and Telegraphic Transfers drawn on India*	426,012,282	£	485,732,176	£
Sterling Equivalent, at average rate obtained		28,663,558		33,457,936
Sterling Equivalent, at Rs. 15 = 1l.		28,400,819		32,382,145
Difference, Receipt, or Charge	3,941,086	262,739	16,136,855	1,075,791
Amount of Bills and Telegraphic Transfers drawn on London*		—		—
at Rs. 15 to 1l.	—		—	
Amount of Rupees received	—		—	
Difference, Receipt, or Charge	—	—	—	—
Other transactions:—				
Receipts, or Charge	2,270,522	151,368	31,040,944	2,069,395
Total Receipts, or Charge, shown on page 4	1,670,564	111,371	47,177,799	3,145,186

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve."

† Vide page 3.

APPENDIX VII.

DEBT SERVICES.	1915-16.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
1. INTEREST ON DEBT - - -	57,046,941	3,803,130	6,182,399	9,985,529	
Amounts chargeable to Railways (see pp. 12 and 13).	64,262,141	4,284,143	3,738,480	8,022,623	
Amounts chargeable to Irrigation (see pp. 12 and 13).	19,860,762	1,324,051	127,299	1,451,350	
	84,122,903	5,608,194	3,865,779	9,473,973	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*27,075,962	*1,805,064	2,316,620	511,556	
2. INTEREST on other Obligations - - -	10,182,116	678,808	—	678,808	
	16,893,846	1,126,256	2,316,620	1,190,364	
Deduct,—Receipts† - - -	13,384,997	892,333	204,084	1,096,417	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 5)	30,278,843	2,018,589	2,112,536	93,947	93,947

APPENDIX VIII.

MILITARY SERVICES.	1915-16.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
1. ARMY:					
Effective Charges - - -	244,281,498	16,285,433	2,407,837	18,693,270	
Non-Effective Charges - - -	11,729,048	781,936	2,417,994	3,199,930	
TOTAL - - -	256,010,546	17,067,369	4,825,831	21,893,200	
Deduct,—Receipts: Effective - - -	7,720,933	514,729	301,705	816,434	
Non-Effective - - -	1,293,957	85,330	38,179	123,509	
Total - - -	9,000,890	600,059	339,884	939,943	
TOTAL NET ARMY CHARGES - - -	247,009,656	16,467,310	4,485,947	20,953,257	20,953,257
2. MARINE - - -	7,207,696	480,513	265,000	745,513	
Deduct,—Receipts - - -	3,348,942	223,263	—	223,263	
TOTAL NET MARINE CHARGES - - -	3,858,754	257,250	265,000	522,250	522,250
3. MILITARY WORKS:					
Ordinary Charges - - -	12,241,584	816,106	34,760	850,866	
Deduct,—Receipts - - -	1,178,015	78,534	—	78,534	
TOTAL NET CHARGES FOR MILITARY WORKS - - -	11,063,569	737,572	34,760	772,332	772,332
4. SPECIAL DEFENCE WORKS - - -	83,941	5,596	7,918	13,514	13,514
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 5)	262,015,920	17,467,728	4,793,625	22,261,353	22,261,353

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.

1916-17.					1917-18.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
56,667,195	3,777,813	5,846,832	9,624,645		93,466,322	6,231,088	9,938,905	16,169,993	
62,088,181	4,139,212	3,620,110	7,759,322		67,537,922	4,502,528	3,652,953	8,155,481	
19,389,288	1,292,620	120,585	1,413,205		20,867,708	1,391,180	124,415	1,515,595	
81,477,469	5,431,832	3,740,695	9,172,527		88,405,630	5,893,708	3,777,368	9,671,076	
*24,810,274	*1,654,019	2,106,137	452,118		5,060,692	337,380	6,161,537	6,498,917	
10,841,177	722,746	—	722,746		12,438,785	829,252	—	829,252	
13,969,097	931,273	2,106,137	1,174,864		17,499,477	1,166,632	6,161,537	7,328,169	
12,918,693	861,246	275,258	1,136,504		12,949,516	863,301	1,306,807	2,170,108	
26,887,790	1,792,519	1,830,879	38,360	38,360	4,549,961	303,331	4,854,730	5,158,061	5,158,061

APPENDIX VIII.

1916-17.					1917-18.				
INDIA.		ENGLAND — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
270,452,729	18,030,182	3,191,512	21,221,694		316,289,725	21,085,982	3,908,325	24,994,307	
12,845,207	856,347	2,181,962	3,038,309		14,621,875	974,792	2,124,805	3,099,597	
283,297,936	18,886,529	5,373,474	24,260,003		330,911,600	22,060,774	6,033,130	28,093,904	
10,514,895	700,993	292,201	993,194		14,084,725	938,982	244,600	1,183,582	
1,255,667	83,711	38,613	122,324		1,267,425	84,495	35,853	120,348	
11,770,562	784,704	330,814	1,115,518		15,352,150	1,023,477	280,453	1,303,930	
271,527,374	18,101,825	5,042,660	23,144,485	23,144,485	315,559,450	21,037,297	5,752,677	26,789,974	26,789,974
4,085,438	272,362	421,318	693,680		6,745,164	449,678	358,146	807,824	
5,475,072	365,005	22	365,027		4,832,333	322,155	—	322,155	
1,389,634	92,643	421,296	328,653	328,653	1,912,831	127,523	358,146	485,669	485,669
22,832,443	1,522,163	72,375	1,594,538		27,146,033	1,809,735	51,374	1,861,109	
1,431,014	95,401	—	95,401		1,416,355	94,424	—	94,424	
21,401,429	1,426,762	72,375	1,499,137	1,499,137	25,729,678	1,715,311	51,374	1,766,685	1,766,685
210,806	14,054	4,482	18,536	18,536	132,213	8,814	8,001	813	813
291,749,975	19,449,998	5,540,813	24,990,811	24,990,811					29,043,141

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IX.

COLLECTION OF REVENUE.	1915-16.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
Land Revenue - - - - -	58,540,927	3,902,729	985	3,903,714	
Forest - - - - -	18,592,609	1,239,507	3,360	1,242,867	
Salt - - - - -	5,613,387	374,226	2,496	376,722	
Stamps - - - - -	861,704	57,447	89,703	147,150	
Excise - - - - -	7,054,810	470,321	419	470,740	
Provincial Rates - - - - -	—	—	—	—	
Customs - - - - -	3,930,783	262,052	212	262,264	
Income Tax - - - - -	516,382	34,426	—	34,426	
Registration - - - - -	3,897,612	259,840	—	259,840	
TOTAL (shown on page 5) - -	99,008,214	6,600,548	97,175	6,697,723	6,697,723

APPENDIX IX.

1916-17.					1917-18.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
£	£	£	£	£	£	£	£	£	£
57,172,770	3,811,518	1,615	3,813,133		56,701,851	3,780,124	2,152	3,782,276	
18,743,884	1,249,592	2,173	1,251,765		21,157,052	1,410,470	572	1,411,042	
5,946,899	396,460	1,726	398,186		6,406,079	427,072	385	427,457	
947,906	63,194	110,272	173,466		924,140	61,609	114,713	176,322	
7,174,299	478,287	345	478,632		7,264,737	484,316	232	484,548	
—	—	—	—		—	—	—	—	
4,062,448	270,830	334	271,164		4,275,328	285,022	254	285,276	
556,680	37,112	—	37,112		637,769	42,518	—	42,518	
3,956,421	263,761	—	263,761		4,040,163	269,344	—	269,344	
98,561,307	6,570,754	116,465	6,687,219	6,687,219	101,407,119	6,760,475	118,308	6,878,783	6,878,783

APPENDIX X.

1915-16.					
CIVIL DEPARTMENTS.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges - - - -	24,564,482	1,637,632	331,106	1,968,738	1,968,738
2. LAW AND JUSTICE :					
Charges - - - -	65,928,584	4,395,239	1,219	4,396,458	
Receipts - - - -	10,691,551	712,770	—	712,770	
	55,237,033	3,682,469	1,219	3,683,688	3,683,688
3. POLICE :					
Charges - - - -	80,298,886	5,353,259	356	4,353,615	
Receipts - - - -	2,147,983	143,199	—	143,199	
	78,150,903	5,210,060	356	5,210,416	5,210,416
4. PORTS AND PILOTAGE :					
Charges - - - -	3,159,128	210,609	—	210,609	
Receipts - - - -	1,880,912	125,394	—	125,394	
	1,278,216	85,215	—	85,215	85,215
5. EDUCATION :					
Charges - - - -	46,530,371	3,102,025	9,102	3,111,127	
Receipts - - - -	4,425,542	295,036	—	295,036	
	42,104,829	2,806,989	9,102	2,816,091	2,816,091
6. ECCLESIASTICAL :					
Charges - - - -	1,963,856	130,924	122	131,046	131,046
7. MEDICAL AND SANITATION :					
Charges - - - -	22,285,246	1,485,683	3,072	1,488,755	
Receipts - - - -	1,361,481	90,765	562	91,327	
	20,923,765	1,394,918	2,510	1,397,428	1,397,428
8. POLITICAL :					
Charges - - - -	17,416,056	1,161,070	6,957	1,168,027	1,168,027
9. AGRICULTURE :					
Charges - - - -	8,942,597	596,173	1,328	597,501	
Receipts - - - -	1,176,972	78,465	—	78,465	
	7,765,625	517,708	1,328	519,036	519,036
10. SCIENTIFIC AND MISCELLANEOUS DEPART- MENTS :					
Charges - - - -	6,237,741	415,849	26,490	442,339	
Receipts - - - -	1,997,333	133,156	557	133,713	
	4,240,408	282,693	25,933	308,626	308,626
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 5)	253,645,173	16,909,678	378,633	1,288,311	17,288,311

APPENDIX X.

1916-17.					1917-18.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
25,185,967	1,679,065	404,072	2,083,137	2,083,137	25,846,056	1,723,071	441,845	2,164,916	2,164,916
65,892,766	4,392,852	597	4,393,449	3,632,925	67,039,324	4,469,288	815	4,470,103	3,655,770
11,407,853	760,524	—	760,524		12,222,489	814,333	—	814,333	
54,484,913	3,632,328	597	3,632,925		54,816,835	3,654,455	815	3,655,770	
81,362,815	5,424,190	—	5,424,190	5,269,152	84,251,262	5,616,751	336	5,617,087	5,483,841
2,324,759	154,984	54	155,038		1,998,685	133,246	—	133,246	
79,038,056	5,269,206	54	5,269,152		82,252,577	5,483,505	336	5,483,841	
2,995,028	199,668	—	199,668	76,249	2,953,175	196,878	—	196,878	93,881
1,851,285	123,419	—	123,419		1,544,952	102,997	—	102,997	
1,143,743	76,249	—	76,249		1,408,223	93,881	—	93,881	
46,854,027	3,123,602	9,346	3,132,948	2,834,670	50,746,460	3,383,097	11,577	3,394,674	3,074,536
4,474,169	298,278	—	298,278		4,802,070	320,138	—	320,138	
42,379,858	2,825,324	9,346	2,834,670		45,944,390	3,062,959	11,577	3,074,536	
1,925,359	128,357	180	128,537	128,537	1,985,828	132,389	281	132,670	132,670
20,751,559	1,383,437	2,627	1,386,064	1,270,269	23,551,832	1,570,122	1,816	1,571,938	1,443,661
1,731,587	115,439	356	115,795		1,919,774	127,985	292	128,277	
19,019,972	1,267,998	2,271	1,270,269		21,632,058	1,442,137	1,524	1,443,661	
18,905,419	1,260,361	22,082	1,282,443	1,282,443	30,752,361	2,050,157	42,112	2,092,269	2,092,269
9,115,018	607,668	3,947	611,615	520,504	10,494,339	699,623	2,510	702,133	591,681
1,366,671	91,111	—	91,111		1,656,787	110,452	—	110,452	
7,748,347	516,557	3,947	520,504		8,837,552	589,171	2,510	591,681	
5,981,331	398,756	40,424	439,180	243,632	7,039,990	469,333	43,367	512,700	187,279
2,923,047	194,870	678	195,548		4,871,749	324,783	638	325,421	
3,058,284	203,886	39,746	243,632		2,168,241	144,550	42,729	187,279	
252,889,918	16,859,331	482,187	17,341,518	17,341,518	275,644,121	18,376,275	543,729	18,920,004	18,920,004

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1915-16.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - - -	3,127,877	208,525	10,550	219,075	219,075
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - - -	11,692	780	235,054	235,834	235,834
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - - -	21,349,364	1,423,291	2,046,992	3,470,283	3,256,356
Receipts - - - - -	2,555,354	170,357	43,570	213,927	
	18,794,010	1,252,934	2,003,422	3,256,356	
4. STATIONERY AND PRINTING:					
Charges - - - - -	9,304,670	620,311	110,733	731,044	641,910
Receipts - - - - -	1,337,000	89,134	—	89,134	
	7,967,670	531,177	110,733	641,910	
5. MISCELLANEOUS:					
Charges - - - - -	6,091,499	406,100	66,339	472,439	170,266
Receipts - - - - -	4,189,562	279,304	22,869	302,173	
	1,901,937	126,796	43,470	170,266	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 5) - - - }	31,803,186	2,120,212	2,403,229	4,523,441	4,523,441

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.)	1915-16.				
	Rupees.	£	£	£	£
CIVIL WORKS:					
Charges - - - - -	81,004,800	5,400,320	50,144	5,450,464	5,146,429
Receipts - - - - -	4,560,516	304,035	—	304,035	
Net Charge - - - - -	76,444,284	5,096,285	50,144	5,146,429	
CONSTRUCTION OF RAILWAYS:—CHARGE -	18,950	1,263	—	1,263	1,263
TOTAL NET CHARGE (shown on page 5) -	76,463,234	5,097,548	50,144	5,147,692	5,147,692

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1915-16.				
	Rupees.	£	£	£	£
1. FAMINE RELIEF - - - - -	1,120,420	74,695	—	74,695	1,000,000
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	2,896	193	—	193	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	7,419,436	494,629	5,564	500,193	
4. REDUCTION OR AVOIDANCE OF DEBT -	6,379,580	425,305	—	425,305	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 5) - }	14,916,540	994,436	5,564	1,000,000	1,000,000

APPENDIX XI.

1916-17.					1917-18.				
INDIA		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
2,961,273	197,418	10,550	207,968	207,968	2,847,651	189,843	10,430	200,273	200,273
22,642	1,509	251,007	252,516	252,516	29,427	1,962	180,502	182,464	182,464
22,012,118 2,600,678	1,467,475 173,379	2,008,225 46,486	3,475,700 219,865	3,255,835	22,748,949 2,618,729	1,516,597 174,582	1,968,596 38,074	3,485,193 212,656	3,272,537
19,411,440	1,294,096	1,961,739	3,255,835		20,130,220	1,352,015	1,930,522	3,272,537	
10,358,769 1,440,506	690,584 96,034	116,454 —	807,038 96,034		12,360,796 1,410,741	824,053 94,049	128,152 —	952,205 94,049	858,156
8,918,263	594,550	116,454	711,004	711,004	10,950,055	730,004	128,152	858,156	
6,969,821 6,034,127	464,655 402,275	206,395 17,985	671,050 420,260	250,790	9,027,875 18,296,470	601,858 1,219,765	496,714 196,700	1,098,572 1,416,465	
935,694	62,380	188,410	250,790		9,268,595	617,907	300,014	317,893	317,893
32,249,312	2,140,953	2,528,160	4,678,113	4,678,113	24,688,758	1,655,917	2,587,694	4,195,537	4,195,537

APPENDIX XII.

1916-17.					1917-18.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
68,443,771 4,640,587	4,562,918 309,373	53,413 —	4,616,331 309,373	4,306,958	75,104,891 4,853,983	5,006,993 323,599	42,067 —	5,049,060 323,599	4,724,695
63,803,184	4,253,545	53,413	4,306,958		70,250,908	4,683,394	42,067	4,725,461	
33,060	2,204	—	2,204		11,493	766	—	766	
63,836,244	4,255,749	53,413	4,309,162	4,309,162	70,239,405	4,682,628	42,067	4,724,695	4,724,695

APPENDIX XIII.

1916-17.					1917-18.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
2,814,254	187,617	—	187,617	1,000,000	56,476	3,765	—	3,765	1,000,000
7,146	476	—	476		299	20	—	20	
4,987,016	332,468	1,133	333,601		5,144,401	342,960	1,489	344,449	
7,188,879	479,258	—	479,258		9,777,096	651,806	—	651,806	
14,983,003	998,867	1,133	1,000,000		14,977,674	998,511	1,489	1,000,000	

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EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 28th July 1920;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Three Years from 1916–17 to 1918–19 (in continuation of Parliamentary Paper, No. 111 of Session 1919).”

India Office,
6 August 1920.

F. W. DUKE,
Under Secretary of State for India.

(*Mr. Secretary Montagu.*)

Ordered, by The House of Commons, to be Printed,
6 August 1920.

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1920.

MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1918-19, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	123,257,744
From this total are excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure—see below—amounting to - - - - -	10,515,891
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	112,741,853
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these is -	26,417,156
The Balance is shown in the present Return as the total Net Revenue - - - - -	86,324,697
	£
The total Expenditure charged against Revenue was , -	127,078,153
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	26,417,156
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments, amounting to - - - - -	100,660,997
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	10,515,891
The Balance is shown in the present Return as the total Net Expenditure - - - - -	90,145,106

At the close of the tables of Expenditure on page 5 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, and are required to meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the share of revenue assigned to them the excess is debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which is to be charged against the revenue of the year before the final surplus or deficit of the year can be exhibited; in a year in which

their expenditure falls short of their full share of revenue the difference is credited to the Provincial balances, and must therefore be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the statutory rate of 15 rupees to the pound (= 16 pence to the rupee). Any gain or loss to Government due to the variations from this rate is adjusted under the head of Exchange. Prior to the year 1914-15 the practice was to calculate the gain or loss by exchange to be credited or debited to revenue with reference to the amount of remittance assumed to be made from India to England to meet the net expenditure of the Government of India in England. This procedure has been abandoned and the actual gain or loss by exchange on the actual remittances between India and England is now shown. The profit or loss arising on the remittance of funds for the "Gold Standard Reserve" is not, however, included, being credited or debited to that "Reserve."

India Office,
6th August 1920.

NET INCOME.

	1916-17.		1917-18.		1918-19.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE - - -	21,262,433		20,824,202		20,296,852	
2. FOREST - - -	2,462,120		2,719,745		3,109,963	
3. TRIBUTES FROM NATIVE STATES	406,035		391,276		387,331	
(For Details, see Appendix I., pages 8 and 9.)		24,130,588		23,935,223		23,794,146
II.—OPIUM, Net Receipts - - -		2,244,027		1,966,545		1,977,625
(For Details, see Appendix II., pages 8 and 9.)						
III.—TAXATION, Net Receipts:						
1. SALT - - - - -	4,562,164		5,208,820		3,631,099	
2. STAMPS - - - - -	5,719,504		5,668,674		5,955,517	
3. EXCISE - - - - -	9,106,081		10,057,395		11,421,524	
4. PROVINCIAL RATES - - -	31,078		28,508		27,820	
5. CUSTOMS - - - - -	8,393,383		10,688,524		11,579,831	
6. INCOME TAX - - - - -	3,739,372		6,248,506		7,674,265	
7. REGISTRATION - - - - -	539,824		526,627		571,666	
(For Details, see Appendix III., pages 10 and 11.)		32,091,407		38,427,053		40,861,722
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE AND TELEGRAPH	733,220		1,048,960		1,368,013	
2. RAILWAYS - - - - -	7,481,875		9,914,323		10,568,097	
3. IRRIGATION - - - - -	1,605,712		1,279,041		1,399,678	
(For Details, see Appendix IV., pages 12 and 13.)		9,820,807		12,242,324		13,335,788
V.—MINT, Net Receipt or Charge - - - - -		522,455		350,019		1,521,004
(For Details, see Appendix V., pages 14 and 15.)						
VI.—EXCHANGE, Net Receipt or Charge - - - - -		111,371		3,145,186		4,834,412
(For Details, see Appendix VI., pages 14 and 15.)						
Total Net Revenue - - -		£ 68,920,655		£ 80,066,350		£ 86,324,697

NET EXPENDITURE.

	1916-17.		1917-18.		1918-19.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	—	38,360	—	5,158,061	—	4,297,668
(For Details, see Appendix VII., pages 16 and 17.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - - -	23,144,485		26,789,974		40,964,851	
2. MARINE - - - -	328,653		485,669		721,874	
3. MILITARY WORKS - - -	1,499,137		1,766,685		2,793,513	
4. SPECIAL DEFENCES - -	18,536		813		—	
(For Details, see Appendix VIII., pages 16 and 17.)	24,990,811		29,043,141		44,480,238	
III.—COLLECTION OF REVENUE - - - -	—	6,687,219	—	6,878,783	—	7,991,701
(For Details, see Appendix IX., pages 18 and 19.)						
IV.—CIVIL SERVICES, Net Expenditure :						
1. CIVIL DEPARTMENTS - -	17,341,518		18,920,004		21,593,416	
(For Details, see Appendix X., pages 20 and 21.)						
2. MISCELLANEOUS CIVIL CHARGES	4,678,113		4,195,537		4,398,730	
(For Details, see Appendix XI., pages 22 and 23.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues) - -	4,309,162		4,724,695		5,304,222	
(For Details, see Appendix XII., pages 22 and 23.)	26,328,793		27,840,236		31,296,368	
V.—FAMINE RELIEF AND INSURANCE - - - -	—	1,000,000	—	1,000,000	—	1,000,000
(For Details, see Appendix XIII., pages 22 and 23.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add,—Increase of Provincial Balances by unspent allotments - - - -	—	2,397,302	—	2,256,623	—	1,143,955
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—	—	—	197,568	—	64,824
Total Net Expenditure -	£ 61,442,485		£ 71,979,276		£ 90,145,106	
Surplus or Deficit - -	£ 7,478,170		£ 8,087,074		£ 3,820,409	

APPENDICES.

REVENUE :—

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APPENDIX I.

LAND REVENUE, &c.	1916-17.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
LAND REVENUE:—RECEIPTS - - - -	330,618,976	£ 22,041,265	£ —	£ 22,041,265	£
Deduct—					
<i>Assignments and Compensations</i> - -	10,763,703	717,580	—	717,580	
<i>Refunds</i> - - - -	918,782	61,252	—	61,252	
<i>Total</i> - - - -	11,682,485	778,832	—	778,832	
NET RECEIPTS - - - -	—	—	—	—	21,262,433
FOREST:—RECEIPTS - - - -	37,061,930	2,470,795	—	2,470,795	
Deduct—					
<i>Refunds</i> - - - -	130,132	8,675	—	8,675	
NET RECEIPTS - - - -	—	—	—	—	2,462,120
TRIBUTES FROM NATIVE STATES - - - -	9,186,440	612,429	—	612,429	
Deduct—					
<i>Assignments and Compensations</i> - -	2,855,400	190,360	—	190,360	
<i>Refunds</i> - - - -	240,504	16,034	—	16,034	
<i>Total</i> - - - -	3,095,904	206,394	—	206,394	
NET RECEIPTS - - - -	—	—	—	—	406,035
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 4) - - - -	—	—	—	—	24,130,588

APPENDIX II.

OPIUM.	1916-17.			
RECEIPTS - - - -	Rupees. 47,400,073	£ 3,160,005	£ —	£ 3,160,005
Deduct—				
<i>Charges in respect of Cultivation and Manu- facture.</i>	13,673,656	911,577	817	912,394
<i>Assignments and Compensations</i> - -	53,747	3,583	—	3,583
<i>Refunds</i> - - - -	12	1	—	1
<i>Total deductions</i> - - - -	13,727,415	915,161	817	915,978
NET RECEIPTS (shown on page 4) -	—	—	—	2,244,027

APPENDIX I.

1917-18.					1918-19.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1/.				Rupees.	Equivalent at Rs. 15 = 1/.			
	£	£	£	£		£	£	£	£
324,108,686	21,607,246	—	21,607,246	20,824,202	316,349,164	21,089,944	—	21,089,944	20,296,852
10,887,823	725,855	—	725,855		10,920,850	728,057	—	728,057	
857,834	57,189	—	57,189		975,527	65,035	—	65,035	
11,745,657	783,044	—	783,044		11,896,377	793,092	—	793,092	
—	—	—	—	2,719,745	—	—	—	—	3,109,963
40,969,258	2,731,284	—	2,731,284		46,818,832	3,121,255	—	3,121,255	
173,094	11,539	—	11,539		169,373	11,292	—	11,292	
—	—	—	—		—	—	—	—	
8,965,061	597,670	—	597,670	391,276	8,915,304	594,354	—	594,354	387,331
2,883,315	192,221	—	192,221		2,867,267	191,151	—	191,151	
212,592	14,173	—	14,173		238,085	15,872	—	15,872	
3,095,907	206,394	—	206,394		3,105,352	207,023	—	207,023	
—	—	—	—	23,935,223	—	—	—	—	23,794,146
—	—	—	—		—	—	—	—	

APPENDIX II.

1917-18.				1918-19.			
Rupees.	£	£	£	Rupees.	£	£	£
46,183,538	3,078,903	—	3,078,903	49,336,670	3,289,111	—	3,289,111
16,610,814	1,107,387	1,395	1,108,782	19,609,333	1,307,289	596	1,307,885
53,451	3,563	—	3,563	53,589	3,572	—	3,572
198	13	—	13	431	29	—	29
16,664,463	1,110,963	1,395	1,112,358	19,663,353	1,310,890	596	1,311,486
—	—	—	—	—	—	—	—
1,966,545				1,977,625			

APPENDIX III.

TAXATION.	1916-17.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
SALT:—RECEIPTS - - - -	72,393,891	£ 4,826,260	£	£ 4,826,260	£
Deduct—					
Assignments and Compensations - -	3,745,239	249,683			
Refunds - - - -	216,196	14,413			
Total - - - -	3,961,435	264,096		264,096	
NET RECEIPTS -	—	—	—	—	4,562,164
STAMPS—RECEIPTS - - - -	86,650,437	5,776,696		5,776,696	
Deduct—					
Refunds - - - -	857,879	57,192		57,192	
NET RECEIPTS -	—	—	—	—	5,719,504
EXCISE:—RECEIPTS - - - -	138,238,495	9,215,899		9,215,899	
Deduct—					
Assignments and Compensations - -	1,061,292	70,753			
Refunds - - - -	585,974	39,065			
Total - - - -	1,647,266	109,818		109,818	
NET RECEIPTS -	—	—	—	—	9,106,081
PROVINCIAL RATES:—RECEIPTS - - -	470,859	31,391		31,391	
Deduct—					
Refunds - - - -	4,702	313		313	
NET RECEIPTS -	—	—	—	—	31,078
CUSTOMS:—RECEIPTS - - - -	129,887,728	8,659,182	—	8,659,182	
Deduct—					
Assignments and Compensations - -	275,976	18,398			
Refunds and Drawbacks - - -	3,711,020	247,401			
Total - - - -	3,986,996	265,799		265,799	
NET RECEIPTS -	—	—	—	—	8,393,383
INCOME TAX:—RECEIPTS - - - -	56,594,498	3,772,967		3,772,967	
Deduct—					
Refunds - - - -	503,912	33,594		33,594	
NET RECEIPTS -	—	—	—	—	3,739,373
REGISTRATION:—RECEIPTS - - - -	8,108,728	540,581		540,581	
Deduct—					
Refunds - - - -	11,359	757		757	
NET RECEIPTS -	—	—	—	—	539,824
TOTAL GROSS RECEIPTS FROM TAXATION	492,344,636	32,822,976	—	32,822,976	
DEDUCT—					
ASSIGNMENTS AND COMPENSATIONS	5,082,507	338,834			
REFUNDS AND DRAWBACKS -	5,891,052	392,735			
TOTAL - - - -	10,973,559	731,569		731,569	
TOTAL NET RECEIPTS (shown on page 4)	—	—	—	—	32,091,407

APPENDIX III.

1917-18.					1918-19.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
82,492,306	£ 5,499,487	£	£ 5,499,487	£	64,169,830	£ 4,277,989	£	£ 4,277,989	£
4,135,537 224,467	275,703 14,964				3,043,514 6,659,831	202,901 443,989			
4,360,004	290,667		290,667		9,703,345	646,890		646,890	
—	—	—	—	5,208,820	—	—	—	—	3,631,099
85,912,830	5,727,522		5,727,522		90,284,633	6,018,976		6,018,976	
882,726	58,848		58,848		951,883	63,459		63,459	5,955,517
—	—	—	—	5,668,674	—	—	—	—	
152,425,495	10,161,699	7	10,161,706		173,362,773	11,557,518		11,557,518	
936,510 628,154	62,434 41,877				1,340,404 699,509	89,360 46,634			
1,564,664	104,311		104,311		2,039,913	135,994		135,994	
—	—	—	—	10,057,395	—	—	—	—	11,421,524
429,493	28,632		28,632		420,180	28,012		28,012	
1,881	125		125		2,880	192		192	
—	—	—	—	28,507	—	—	—	—	27,820
165,548,819	11,036,588		11,036,588		181,809,614	12,120,641		12,120,641	
291,480 4,929,489	19,432 328,632				218,046 7,894,112	14,536 526,274			
5,220,989	348,064		348,064		8,112,158	540,810		540,810	
—	—	—	—	10,688,524	—	—	—	—	11,579,831
94,621,555	6,308,104		6,308,104		116,376,940	7,758,462		7,758,462	
893,964	59,598		59,598		1,262,953	84,197		84,197	
—	—	—	—	6,248,506	—	—	—	—	7,674,265
7,913,852	527,590		527,590		8,589,774	572,652		572,652	
14,444	963		963		14,793	986		986	
—	—	—	—	526,627	—	—	—	—	571,666
589,344,350	39,289,623		39,289,623		635,013,744	42,334,250		42,334,250	
5,363,527	357,568				4,601,964	306,797			
7,575,125	505,002				17,485,961	1,165,731			
12,938,652	862,570		862,570		22,087,925	1,472,528		1,472,528	
—	—	—	—	38,427,053	—	—	—	—	40,861,722

APPENDIX IV.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1915-16.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 17.	Sterling.		
		£	£	£	£
1. POST OFFICE AND TELEGRAPH:					
Receipts - - - - -	62,298,544	4,153,236	21,371	4,174,607	733,220
Deduct,—Charges - - - - -	46,840,348	3,122,690	318,697	3,441,387	
NET RECEIPTS - - - - -	15,458,196	1,030,546	297,326	733,220	
2. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts - - - - -	627,746,086	41,849,739	114,861	41,964,600	7,481,875
Working Expenses - - - - -	299,686,445	19,979,096	—	19,979,096	
NET TRAFFIC RECEIPTS - - - - -	328,059,641	21,870,643	114,861	21,985,504	
Subsidised Companies: Repayment of Advances of Interest - - - - -	437,631	29,175	69,560	98,735	7,481,875
TOTAL - - - - -	328,497,272	21,899,818	184,421	22,084,239	
Charges:					
State Railways:					
Interest and Annuities† - - - - -	62,923,807	4,194,920	9,471,639	13,666,559	7,481,875
Surplus Profits, &c. - - - - -	11,556,624	770,442	—	770,442	
Subsidised Companies: Land, &c. - - - - -	2,436,761	162,451	—	162,451	
Miscellaneous: Surveys and Central Estab- lishments - - - - -	43,671	2,912	—	2,912	
TOTAL - - - - -	76,960,863	5,130,725	9,471,639	14,602,364	
TOTAL NET RECEIPTS (or Charges) -	251,536,409	16,769,093	9,287,218	7,481,875	7,481,875
3. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts - - - - -	45,168,395	3,011,227	—	3,011,227	1,605,712
Working Expenses - - - - -	20,267,917	1,351,194	—	1,351,194	
Portion of Land Revenue due to Irrigation -	24,900,478	1,660,033	—	1,660,033	
Interest on Debt - - - - -	27,406,628	1,827,108	—	1,827,108	1,605,712
NET RECEIPTS FROM MAJOR WORKS	52,307,106	3,487,141	—	3,487,141	
Minor Works and Navigation:	19,389,288	1,292,620	120,585	1,413,205	
Receipts - - - - -	32,917,818	2,194,521	120,585	2,073,936	1,605,712
Charges - - - - -	4,759,342	317,289	—	317,289	
Net Charges FOR MINOR WORKS -	11,776,139	785,076	437	785,513	
Net Charges FOR MINOR WORKS -	7,016,797	467,787	437	468,224	1,605,712
Expenditure on Protective Irrigation Works in addition to that charged under Famine, Relief, and Insurance - - - - -	—	—	—	—	
TOTAL NET RECEIPTS (or Charges) -	25,901,021	1,726,734	121,022	1,605,712	
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 4) - - - - -	292,895,626	19,526,373	9,705,566	9,820,807	9,820,807

† The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1916-17.	1917-18.	1918-19.
East Indian Railway - - - - -	£ 457,276(a)	£ 572,800*	£ 483,105
Eastern Bengal Railway - - - - -	40,340(b)	49,250*	42,807
Scinde, Punjab, and Delhi Railway - - - - -	231,196(c)	280,192*	218,473
Great Indian Peninsula Railway - - - - -	507,380	521,943	536,925
Madras Railway - - - - -	120,256	124,517	128,929
TOTAL - - - - -	1,356,448	1,548,702	1,410,239

NOTE.—In lieu of purchase and cancellation of India Stock,

(a) 61,526*l.* War Loan 4½ per cent. (B) stock 1925-45 } was also held on the 31st March 1917, on account of the Sinking Fund in respect of this railway.

* NOTE.—The amounts of War Loan 4½ per cent. "B" Stock, 1925-45, shown in previous years as held on account of the Sinking Fund of this Railway, in lieu of the purchase and cancellation of India Stock, have now been realised and the proceeds invested in the purchase of India Stock for cancellation.

APPENDIX IV.

1917-18.					1918-19.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.			Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
	£	£	£	£		£	£	£	£
68,525,668	4,568,378	48,312	4,616,690	1,048,960	79,949,507	5,329,967	13,000	5,342,967	1,368,013
49,295,455	3,286,364	281,366	3,567,730		56,229,585	3,748,639	226,315	3,974,954	
19,230,213	1,282,014	233,054	1,048,960		23,719,922	1,581,328	213,315	1,368,013	
				9,914,323					10,568,097
687,603,407	45,840,227	107,294	45,947,521		762,260,994	50,817,400	20,595	50,837,995	
313,580,926	20,905,395	—	20,905,395		370,766,782	24,717,786	—	24,717,786	
374,022,481	24,934,832	107,294	25,042,126		391,494,212	26,099,614	20,595	26,120,209	
352,757	23,517	70,469	93,986		178,845	11,923	94,344	106,267	
374,375,238	24,958,349	177,763	25,136,112		391,673,057	26,111,537	114,939	26,226,476	
68,405,381	4,560,358	9,549,899	14,110,257		70,676,898	4,711,793	9,366,566	14,078,359	
14,916,062	994,404	—	994,404		18,963,551	1,264,237	—	1,264,237	
960,921	64,062	—	64,062		311,796	20,786	—	20,786	
795,989	53,066	—	53,066		4,424,950	294,997	—	294,997	
85,078,353	5,671,890	9,549,899	15,221,789		94,377,195	6,291,813	9,366,566	15,658,379	
289,296,885	19,286,459	9,372,136	9,914,323		297,295,862	19,819,724	9,251,627	10,568,097	
44,858,712	2,990,581	—	2,990,581		47,091,269	3,139,418	—	3,139,418	
21,067,302	1,404,487	—	1,404,487		21,346,194	1,423,080	—	1,423,080	
23,791,410	1,586,094	—	1,586,094		25,745,075	1,716,338	—	1,716,338	
26,533,426	1,768,895	—	1,768,895		28,567,154	1,904,477	—	1,904,477	
50,324,836	3,354,989	—	3,354,989		54,312,229	3,620,815	—	3,620,815	
20,867,708	1,391,180	124,415	1,515,595		21,222,106	1,414,808	124,596	1,539,404	
29,457,128	1,963,809	124,415	1,839,394		33,090,123	2,206,007	124,596	2,081,411	
4,566,046	304,403	—	304,403		4,539,178	302,612	—	302,612	
12,971,568	864,771	—15	864,756		14,765,185	984,345	—	984,345	
8,405,522	560,368	—15	560,353		10,226,007	681,733	—	681,733	
—	—	—	—		—	—	—	—	
21,051,606	1,403,441	124,400	1,279,041	1,279,041	22,864,116	1,524,274	124,596	1,339,678	1,399,678
329,578,704	21,971,914	9,729,590	12,242,324	12,242,324	343,879,900	22,925,326	9,589,538	13,335,788	13,335,788

APPENDIX V.

MINT.	1916-17.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 =1l.			
Receipts - - - - -	10,347,982	£ 689,866	£ —	£ 689,866	£
Charges - - - - -	2,379,939	158,662	8,749	167,411	
NET RECEIPTS or Charges (shown on page 4) - - - - -	7,968,043	531,204	8,749	522,455	522,455

APPENDIX VI.

EXCHANGE.	1916-17.†	
	Rupees.	Sterling.
Amount of Bills and Telegraphic Transfers drawn on India* - - - - -	426,012,282	£
Sterling Equivalent, at average rate obtained -		28,663,558
Sterling Equivalent, at Rs. 15=1l. - - -		28,400,819
Difference, Receipt, or Charge - - -	3,941,086	262,739
Amount of Bills and Telegraphic Transfers drawn on London* - - - - -		—
at Rs. 15 to 1l. - - - - -	—	
Amount of Rupees received - - - - -	—	
Difference, Receipt, or Charge - - -	—	—
Other transactions :—		
Receipts, or Charge - - - - -	2,270,522	151,368
Total Receipts, or Charge, shown on page 4 - -	1,670,564	111,371

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve"

† Vide page 3.

APPENDIX V.

1917-18.					1918-19.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
7,761,011	517,401	—	517,401		27,401,117	1,826,741	73	1,826,814	
2,197,317	146,488	20,894	167,382		4,016,861	267,791	38,019	305,810	
5,564,694	370,923	20,894	350,019	350,019	23,384,256	1,558,950	37,946	1,521,004	1,521,004

APPENDIX VI.

EXCHANGE.	1917-18.†		1918-19.†	
	Rupees.	Sterling.	Rupees.	Sterling.
Amount of Bills and Telegraphic Transfers drawn on India* - - - - -	485,732,176	£	286,541,000	£
Sterling Equivalent, at average rate obtained -		33,457,936		20,946,314
Sterling Equivalent, at Rs. 15 = 1l. - - -		32,382,145		19,102,734
Difference, Receipt, or Charge - - -	16,136,855	1,075,791	27,653,707	18,433,580
Amount of Bills and Telegraphic Transfers drawn on London* - - - - -		—		5,315,000
at Rs. 15 to 1l. - - - - -	—		79,725,000	
Amount of Rupees received - - - - -	—		70,802,320	
Difference, Receipt, or Charge - - - - -	—	—	8,922,680	594,845
Other transactions:—				
Receipts, or Charge - - - - -	31,040,944	2,069,395	53,785,150	3,585,677
Total Receipts, or Charge, shown on page 4 - -	47,177,799	3,145,186	72,516,177	4,834,412

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve." † Vide page 3.

APPENDIX VII.

DEBT SERVICES.	1916-17.				
	INDIA.		ENGLAND. Sterling.	TOTAL	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
1 INTEREST ON DEBT	56,667,195	3,777,813	5,846,832	9,624,645	
Amounts chargeable to Railways (<i>see pp. 12 and 13</i>).	62,088,181	4,139,212	3,620,110	7,759,322	
Amounts chargeable to Irrigation (<i>see pp. 12 and 13</i>).	19,389,288	1,292,620	120,585	1,413,205	
	81,477,469	5,431,832	3,740,695	9,172,527	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	*24,810,274	*1,654,019	2,106,137	452,118	
2. INTEREST on other Obligations	10,841,177	722,746	—	722,746	
	13,969,097	931,273	2,106,137	1,174,864	
Deduct,—Receipts†	12,918,693	861,246	275,258	1,136,504	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 5)	26,887,790	1,792,519	1,830,879	38,360	38,360

APPENDIX VIII.

MILITARY SERVICES.	1915-16.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
		£	£	£	£
1. ARMY:					
Effective Charges	270,452,729	18,030,182	3,191,512	21,221,694	
Non-Effective Charges	12,845,207	856,347	2,181,962	3,038,309	
TOTAL	283,297,936	18,886,529	5,373,474	24,260,003	
Deduct,—Receipts: Effective	10,514,895	700,993	292,201	993,194	
Non-Effective	1,255,667	83,711	38,613	122,324	
Total	11,770,562	784,704	330,814	1,115,518	
TOTAL NET ARMY CHARGES	271,527,374	18,101,825	5,042,660	23,144,485	23,144,485
2. MARINE	4,085,438	272,362	421,318	693,680	
Deduct,—Receipts	5,475,072	365,005	22	365,027	
TOTAL NET MARINE CHARGES	1,389,634	92,643	421,296	328,653	328,653
3. MILITARY WORKS:					
Ordinary Charges	22,832,443	1,522,163	72,375	1,594,538	
Deduct,—Receipts	1,431,014	95,401	—	95,401	
TOTAL NET CHARGES FOR MILITARY WORKS	21,401,429	1,426,762	72,375	1,499,137	1,499,137
4. SPECIAL DEFENCE WORKS	210,806	14,054	4,482	18,536	18,536
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 5)	291,749,975	19,449,998	5,540,813	24,990,811	24,990,811

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.

1917-18.					1918-19.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
93,466,322	6,231,088	9,938,905	16,169,993	5,158,061	126,601,889	8,440,126	8,400,805	16,840,931	4,297,668
67,537,922	4,502,528	3,652,953	8,155,481		69,925,735	4,661,715	3,639,488	8,301,203	
20,867,708	1,391,180	124,415	1,515,595		21,222,106	1,414,808	124,596	1,539,404	
88,405,630	5,893,708	3,777,368	9,671,076		91,147,841	6,076,523	3,764,084	9,840,607	
5,060,692	337,380	6,161,537	6,498,917		35,454,048	2,363,603	4,636,721	7,000,324	
12,438,785	829,252	—	829,252		16,901,479	1,126,766	—	1,126,766	
17,499,477	1,166,632	6,161,537	7,328,169		52,355,527	3,490,369	4,636,721	8,127,090	
12,949,516	863,301	1,306,807	2,170,108		15,812,720	1,054,182	2,775,240	3,829,422	
4,549,961	303,331	4,854,730	5,158,061		36,542,807	2,436,187	1,861,481	4,297,668	

APPENDIX VIII.

1917-18.					1918-19.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
316,289,725	21,085,982	3,908,325	24,994,307	26,789,974	552,422,813	36,828,187	2,414,118	39,242,305	40,964,151
14,621,875	974,792	2,124,805	3,099,597		15,918,060	1,061,204	2,503,784	3,564,988	
330,911,600	22,060,774	6,033,130	28,093,904		568,340,873	37,889,391	4,917,902	42,807,293	
14,084,725	938,982	244,600	1,183,582		22,414,296	1,494,286	231,740	1,726,026	
1,267,425	84,495	35,853	120,348		1,223,619	81,575	34,841	116,416	
15,352,150	1,023,477	280,453	1,303,930		23,637,915	1,575,861	266,581	1,842,442	
315,559,450	21,037,297	5,752,677	26,789,974		544,702,958	36,313,530	4,651,321	40,964,851	
6,745,164	449,678	358,146	807,824		8,172,523	544,835	582,811	1,127,646	
4,832,333	322,155	—	322,155		6,086,575	405,772	—	405,772	
1,912,831	127,523	358,146	485,669		2,085,948	139,063	582,811	721,874	
27,146,033	1,809,735	51,374	1,861,109	1,766,635	42,687,723	2,845,848	49,423	2,895,271	2,793,513
1,416,355	94,424	—	94,424		1,526,377	101,758	—	101,758	
25,729,678	1,715,311	51,374	1,766,685		41,161,346	2,744,090	49,423	2,793,513	
132,213	8,814	8,001	813	813	—	—	—	—	—
343,334,172	22,888,945	6,154,196	29,043,141	29,043,141	587,950,252	39,196,683	5,283,555	44,480,238	44,480,238

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IX.

COLLECTION OF REVENUE.	1916-17.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
		£	£	£	£
Land Revenue - - - - -	57,172,770	3,811,518	1,615	3,813,133	
Forest - - - - -	18,743,884	1,249,592	2,173	1,251,765	
Salt - - - - -	5,946,899	396,460	1,726	398,186	
Stamps - - - - -	947,906	63,194	110,272	173,466	
Excise - - - - -	7,174,299	478,287	345	478,632	
Provincial Rates - - - - -	—	—	—	—	
Customs - - - - -	4,062,448	270,830	334	271,164	
Income Tax - - - - -	556,680	37,112	—	37,112	
Registration - - - - -	3,956,421	263,761	—	263,761	
TOTAL (shown on page 5) - -	98,561,307	6,570,754	116,465	6,687,219	6,687,219

APPENDIX IX.

1917-18.					1918-19.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
56,701,851	3,780,124	2,152	3,782,276		61,544,392	4,102,960	1,373	4,104,333	
21,157,052	1,410,470	572	1,411,042		28,875,503	1,925,034	1,877	1,926,911	
6,406,079	427,072	385	427,457		8,263,654	550,910	2,190	553,100	
924,140	61,609	114,713	176,322		1,000,098	66,673	153,248	219,921	
7,264,737	484,316	232	484,548		8,074,913	538,328	200	538,528	
—	—	—	—		—	—	—	—	
4,275,328	285,022	254	285,276		4,545,787	303,052	120	303,172	
637,769	42,518	—	42,518		834,463	55,631	—	55,631	
4,040,163	269,344	—	269,344		4,351,577	290,105	—	290,105	
101,407,119	6,760,475	118,308	6,878,783	6,878,783	117,490,387	7,832,693	159,008	7,991,701	7,991,701

APPENDIX X.

1916-17.					
CIVIL DEPARTMENTS.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	— Sterling.		
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges - - - - -	25,185,967	1,679,065	404,072	2,083,137	2,083,137
2. LAW AND JUSTICE :					
Charges - - - - -	65,892,766	4,392,852	597	4,393,449	
Receipts - - - - -	11,407,853	760,524	—	760,524	
	54,484,913	3,632,328	597	3,632,925	3,632,925
3. POLICE :					
Charges - - - - -	81,362,815	5,424,190	—	5,424,190	
Receipts - - - - -	2,324,759	154,984	54	155,038	
	79,038,056	5,269,206	54	5,269,152	5,269,152
4. PORTS AND PILOTAGE :					
Charges - - - - -	2,995,028	199,668	—	199,668	
Receipts - - - - -	1,851,285	123,419	—	123,419	
	1,143,743	76,249	—	76,249	76,249
5. EDUCATION :					
Charges - - - - -	46,854,027	3,123,602	9,346	3,132,948	
Receipts - - - - -	4,474,169	298,278	—	298,278	
	42,379,858	2,825,324	9,346	2,834,670	2,834,670
6. ECCLESIASTICAL :					
Charges - - - - -	1,925,359	128,357	180	128,537	128,537
7. MEDICAL AND SANITATION :					
Charges - - - - -	20,751,559	1,383,437	2,627	1,386,064	
Receipts - - - - -	1,731,587	115,439	356	115,795	
	19,019,972	1,267,998	2,271	1,270,269	1,270,269
8. POLITICAL :					
Charges - - - - -	18,905,419	1,260,361	22,082	1,282,443	1,282,443
9. AGRICULTURE :					
Charges - - - - -	9,115,018	607,668	3,947	611,615	
Receipts - - - - -	1,366,671	91,111	—	91,111	
	7,748,347	516,557	3,947	520,504	520,504
10. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS :					
Charges - - - - -	5,981,331	398,756	40,424	439,180	
Receipts - - - - -	2,923,047	194,870	678	195,548	
	3,058,284	203,886	39,746	243,632	243,632
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on page 5)	252,889,918	16,859,331	482,187	17,341,518	17,341,518

APPENDIX X.

1917-18.					1918-19.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
25,846,056	1,723,071	441,845	2,164,916	2,164,916	27,417,634	1,827,842	661,872	2,489,714	2,489,714
67,039,324	4,469,288	815	4,470,103	3,655,770	72,867,183	4,857,812	1,123	4,858,935	3,926,264
12,222,489	814,333	—	814,333		13,990,057	932,671	—	932,671	
54,816,835	3,654,455	815	3,655,770		58,877,126	3,925,141	1,123	3,926,264	
84,251,262	5,616,751	336	5,617,087	5,483,841	91,637,459	6,109,164	562	6,109,726	5,923,889
1,998,685	133,246	—	133,246		2,787,555	185,837	—	185,837	
82,252,577	5,483,505	336	5,483,841		88,849,904	5,923,327	562	5,923,889	
2,953,175	196,878	—	196,878	93,881	3,322,109	221,474	60	221,534	89,358
1,544,952	102,997	—	102,997		1,982,644	132,176	—	132,176	
1,408,223	93,881	—	93,881		1,339,465	89,298	60	89,358	
50,746,460	3,383,097	11,577	3,394,674	3,074,536	59,386,202	3,959,080	15,446	3,974,526	3,670,226
4,802,070	320,138	—	320,138		4,564,504	304,300	—	304,300	
45,944,390	3,062,959	11,577	3,074,536		54,821,698	3,654,780	15,446	3,670,226	
1,985,828	132,389	281	132,670	132,670	2,050,273	136,685	107	136,792	136,792
23,551,832	1,570,122	1,816	1,571,938	1,443,661	25,969,833	1,731,322	8,467	1,739,789	1,595,067
1,919,774	127,985	292	128,277		2,167,371	144,491	231	144,722	
21,632,058	1,442,137	1,524	1,443,661		23,802,462	1,586,831	8,236	1,595,067	
30,752,361	2,050,157	42,112	2,092,269	2,092,269	39,487,002	2,632,467	21,402	2,653,869	2,653,869
10,494,339	699,623	2,510	702,133	591,681	12,286,921	819,128	3,974	823,102	653,666
1,656,787	110,452	—	110,452		2,541,541	169,436	—	169,436	
8,837,552	589,171	2,510	591,681		9,745,380	649,692	3,974	653,666	
7,039,990	469,333	43,367	512,700	187,279	9,740,345	649,357	30,874	680,231	454,571
4,871,749	324,783	638	325,421		3,375,682	225,046	614	225,660	
2,168,241	144,550	42,729	187,279		6,364,663	424,311	30,260	454,571	
275,644,121	18,376,275	543,729	18,920,004	18,920,004	312,755,607	20,850,374	743,042	21,593,416	21,593,416

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1916-17.				
	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
1. TERRITORIAL AND POLITICAL PENSIONS: Charges - - - - -	2,961,273	£ 197,418	£ 10,550	£ 207,968	£ 207,968
2. FURLOUGH AND ABSENTEE ALLOWANCES: Charges - - - - -	22,642	1,509	251,007	252,516	252,516
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS: Charges - - - - - Receipts - - - - -	22,012,118 2,600,678	1,467,475 173,379	2,008,225 46,486	3,475,700 219,865	3,255,835
	19,411,440	1,294,096	1,961,739	3,255,835	
4. STATIONERY AND PRINTING: Charges - - - - - Receipts - - - - -	10,358,769 1,440,506	690,584 96,034	116,454 —	807,038 96,034	711,004
	8,918,263	594,550	116,454	641,910	
5. MISCELLANEOUS: Charges - - - - - Receipts - - - - -	6,969,821 6,034,127	464,655 402,275	206,395 17,985	472,439 420,260	250,790
	935,694	62,380	188,410	250,790	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 5) - }	32,249,312	2,149,953	2,528,160	4,678,113	4,678,113

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.)	1916-17.				
	Rupees.	£	£	£	£
CIVIL WORKS: Charges - - - - - Receipts - - - - -	68,443,771 4,640,587	4,562,918 309,373	53,413 —	4,616,331 309,373	4,306,958
Net Charge - - - - -	63,803,184	4,253,545	53,413	4,306,958	
CONSTRUCTION OF RAILWAYS:—CHARGE -	33,060	2,204	—	2,204	2,204
TOTAL NET CHARGE (shown on page 5) -	63,836,244	4,255,749	53,413	4,309,162	4,309,162

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1916-17.				
	Rupees.	£	£	£	£
1. FAMINE RELIEF - - - - -	2,814,254	187,617	—	187,617	1,000,000
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	7,146	476	—	476	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	4,987,016	332,468	1,133	333,601	
4. REDUCTION OR AVOIDANCE OF DEBT -	7,188,879	479,258	—	479,258	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 5) - }	14,983,003	998,867	1,133	1,000,000	

APPENDIX XI.

1917-18.					1918-19.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
2,847,651	£ 189,843	£ 10,430	£ 200,273	£ 200,273	2,893,525	£ 192,902	£ 7,678	£ 185,224	£ 185,224
29,427	1,962	180,502	182,464	182,464	52,525	3,501	137,408	140,909	140,909
22,748,949 2,618,729	1,516,597 174,582	1,468,596 38,074	3,485,193 212,656	3,272,537	23,787,493 2,694,608	1,585,833 179,641	1,939,367 37,506	3,525,200 217,147	3,308,053
20,130,220	1,352,015	1,930,522	3,272,537		21,092,885	1,406,192	1,901,861	3,308,053	
12,360,796 1,410,741	824,053 94,049	128,152 —	952,205 94,049		15,123,539 1,805,368	1,008,236 120,358	101,500 —	1,109,736 120,358	989,378
10,950,055	730,004	128,152	858,156	858,156	13,318,171	887,878	101,500	989,378	
9,027,875 18,296,470	601,858 1,219,765	496,714 196,700	1,098,572 1,416,465	317,893	11,345,752 23,035,938	756,383 1,535,729	575,323 20,812	1,331,707 1,556,541	
9,268,595	617,902	800,014	317,893		11,690,186	779,346	554,512	224,834	224,834
24,688,758	1,655,917	2,587,694	4,195,537	4,195,537	25,666,920	1,711,127	2,687,603	4,398,730	4,398,730

APPENDIX XII.

1917-18.					1918-19.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
75,104,891 4,853,983	5,006,993 323,599	42,067 —	5,049,060 323,599	4,725,461	84,145,573 5,214,743	5,609,705 347,649	36,790 —	5,646,495 347,649	5,298,846
70,250,908	4,683,394	42,067	4,725,461		78,930,830	5,262,056	36,790	5,298,846	
11,493	766	—	766		80,642	5,376	—	5,376	
70,239,405	4,682,628	42,067	4,724,695	4,724,695	79,011,472	5,267,432	36,790	5,304,222	5,304,222

APPENDIX XIII.

1917-18.					1918-19.				
Rupees.	£	£	£	£	Rupees.	£	£	£	£
56,476	3,765	—	3,765	1,000,000	4,616,514	307,767	—	307,767	1,000,000
299	20	—	20		286	19	—	19	
5,144,401	342,960	1,489	344,449		4,684,645	312,309	940	313,249	
9,777,096	651,806	—	651,806		5,685,032	379,003	—	379,003	
14,977,674	998,511	1,489	1,000,000	1,000,000	14,985,905	999,060	940	1,000,000	1,000,000

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EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons,
dated 12 May ;—for,

“RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Three Years from 1917–18 to 1919–20 (in continuation of Parliamentary Paper, No. 184 of Session 1920).”

India Office,
23 May.

}

F. W. DUKE,
Under Secretary of State for India.

(*Mr. Secretary Montagu.*)

Ordered, by The House of Commons, to be Printed,
24 May 1921.

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1921.

MEMORANDUM.

In the "Financial Statement" of the Government of India, which is annually presented to Parliament, all receipts are shown on the Revenue side and all payments on the Expenditure side, with the exception that the working expenses of railways and the share of surplus profits and net earnings paid to various railway companies are treated, not as expenditure, but as deductions from revenue.

In this Return of "Net Income and Expenditure" certain other charges of revenue-earning departments are treated as deductions from revenue, and the receipts of spending departments are treated as deductions from expenditure.

The method by which the figures of Net Revenue and Expenditure are compiled from the gross figures may be seen from the following example:—

	£
Taking the figures for the year 1919-20, the total Revenue (after deduction of the railway charges mentioned above) was - - - - -	131,657,287
From this total are excluded the receipts under the heads of Interest, Military Services, Civil Departments, Civil Works and "Miscellaneous" (excluding Exchange), which are treated in this Return as deductions from expenditure—see below—amounting to - - - - -	11,573,682
Subtracting this sum, there remain the gross receipts from Land Revenue, Taxation, Opium, Forest, Tributes, Railways (minus the deductions referred to above), Irrigation, Post Office, Telegraphs, Mint and Exchange, amounting to - - - - -	120,082,605
Against this sum various charges are set off under the heads just mentioned, including Refunds, Assignments, Interest charged against Railways and Irrigation Works, and Working Expenses, &c. The total of these is -	28,129,185
The Balance is shown in the present Return as the total Net Revenue - - - - -	91,954,420
	£
The total Expenditure charged against Revenue was -	147,425,876
This amount includes various charges of revenue-earning departments, which are brought to account on the Revenue side of this Return, aggregating (as mentioned above) - - - - -	28,129,185
Deducting this sum, there remains the gross expenditure on Interest, Military and Civil Services, Collection of Revenue, Famine Relief and Insurance, and Provincial Adjustments, amounting to - - - - -	119,296,691
Against this sum it is necessary to set off the interest receipts and those of the spending departments, amounting (as mentioned above) to - - - - -	11,573,682
The Balance is shown in the present Return as the total Net Expenditure - - - - -	107,723,009

At the close of the tables of Expenditure on page 5 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements current up to 31st March 1921 those Governments were allowed a certain proportion of the revenue which they collected, and were required to meet a certain proportion of the expenditure which they supervised. In a year in which the Provincial Governments spent more than the share of revenue assigned to them the excess was debited to their balances and deducted from the total actual expenditure in order to arrive at the amount which was to be charged against the revenue of the year before the final surplus or deficit of the year could be exhibited; in a year in which

their expenditure fell short of their full share of revenue the difference was credited to the Provincial balances, and had therefore to be added to the total actual expenditure in order to arrive at the amount to be charged against the revenue of the year.

Throughout the Return rupees have been converted into sterling at the statutory rate of 15 rupees to the pound, which was in force during the period to which the Return refers. Profit or loss arising on the remittance of funds for the "Gold Standard Reserve" is credited or debited to that reserve. Any other gain or loss to Government due to the variations from the statutory rate is adjusted under the head of Exchange. The total gain or loss so accrued was in previous years, commencing with 1914-15, taken wholly to the Revenue or Expenditure Account. But in view of the high rates of exchange prevailing in 1919-20, it was decided to revise the practice in force prior to 1914-15, and to give the benefit of the high rates to the Railway, Irrigation, and Delhi capital accounts. In 1919-20, gains by exchange under these three heads, totalling 2,636,052*l.*, were accordingly carried to the respective capital accounts. The balance of the gains from exchange during 1919-20, viz., 3,487,138*l.*, was carried to a suspense head.

India Office,

23rd May 1921.

NET INCOME.

	1917-18.		1918-19.		1919-20.	
	£	£	£	£	£	£
I.—LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE	20,824,202		20,296,852		21,823,983	
2. FOREST	2,719,745		3,109,963		3,555,630	
3. TRIBUTES FROM NATIVE STATES	391,276		387,331		415,130	
(For Details, see Appendix I., pages 8 and 9.)	23,935,223		23,794,146		25,794,743	
II.—OPIUM, Net Receipts	—	1,966,545	—	1,977,625	—	2,167,312
(For Details, see Appendix II., pages 8 and 9.)						
III.—TAXATION, Net Receipts:						
1. SALT	5,208,820		3,631,099		3,509,164	
2. STAMPS	5,668,674		5,955,517		7,194,152	
3. EXCISE	10,057,395		11,421,524		12,663,571	
4. PROVINCIAL RATES	28,508		27,820		35,440	
5. CUSTOMS	10,688,524		11,579,831		14,296,981	
6. INCOME TAX	6,248,506		7,674,265		14,956,078	
7. REGISTRATION	526,627		571,666		722,186	
(For Details, see Appendix III., pages 10 and 11.)	38,427,053		40,861,722		53,377,572	
IV.—REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS, Net Receipts or Charges:						
1. POST OFFICE AND TELEGRAPH	1,048,960		1,368,013		1,381,197	
2. RAILWAYS	9,914,323		10,568,097		6,231,024	
3. IRRIGATION	1,279,041		1,399,678		1,558,684	
(For Details, see Appendix IV., pages 12 and 13.)	12,242,324		13,335,788		9,170,905	
V.—MINT, Net Receipt or Charge	—	350,019	—	1,521,004	—	1,443,888
(For Details, see Appendix V., pages 14 and 15.)						
VI.—EXCHANGE, Net Receipt or Charge	—	3,145,186	—	4,834,412	—	*
(For Details, see Appendix VI., pages 14 and 15.)						
Total Net Revenue	£ 80,066,350		£ 86,324,697		£ 91,954,420	

* See footnote on page 15.

NET EXPENDITURE.

	1917-18		1918-19.		1919-20.	
	£	£	£	£	£	£
I.—DEBT SERVICES—Net Interest Payments other than those charged to Railways and Irrigation - - -	—	5,158,061	—	4,297,668	—	4,552,368
(For Details, see Appendix VII., pages 16 and 17.)						
II.—MILITARY SERVICES—Net Expenditure :						
1. ARMY - - -	26,789,974		40,964,851		52,999,725	
2. MARINE - - -	485,669		721,874		1,100,855	
3. MILITARY WORKS - -	1,766,685		2,793,513		3,884,507	
4. SPECIAL DEFENCES - -	813		—		—	
(For Details, see Appendix VIII., pages 16 and 17.)						
	29,043,141		44,480,238		57,985,087	
III. — COLLECTION OF REVENUE - - -	—	6,878,783	—	7,991,701	—	8,588,582
(For Details, see Appendix IX., pages 18 and 19.)						
IV.—CIVIL SERVICES, Net Expenditure :						
1. CIVIL DEPARTMENTS - -	18,920,004		21,593,416		23,549,086	
(For Details, see Appendix X., pages 20 and 21.)						
2. MISCELLANEOUS CIVIL CHARGES	4,195,537		4,398,730		4,691,357	
(For Details, see Appendix XI., pages 22 and 23.)						
3. CIVIL WORKS, including Construction of Railways charged to Provincial Revenues - -	4,724,695		5,304,222		6,762,149	
(For Details, see Appendix XII., pages 22 and 23.)						
	27,840,236		31,296,368		35,002,592	
V.—FAMINE RELIEF AND INSURANCE - - -	—	1,000,000	—	1,000,000	—	1,140,047
(For Details, see Appendix XIII., pages 22 and 23.)						
VI.—PROVINCIAL ADJUSTMENTS :						
Add,—Increase of Provincial Balances by unspent allotments - - -	—	2,256,623	—	1,143,955	—	737,894
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—	197,568	—	64,824	—	283,561
Total Net Expenditure -	£ 71,979,276		£ 90,145,106		£ 107,723,009	
Surplus or Deficit - -	£ 8,087,074		£ 3,820,409		£ 15,768,589	

APPENDICES.

REVENUE:—

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APPENDIX I.

LAND REVENUE, &c.	1917-18.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
LAND REVENUE:—RECEIPTS - - - -	324,108,686	£ 21,607,246	£ —	£ 21,607,246	£
Deduct—					
Assignments and Compensations - -	10,887,823	725,855	—	725,855	
Refunds - - - -	857,834	57,189	—	57,189	
Total - - - -	11,745,657	783,044	—	783,044	
NET RECEIPTS - - - -	—	—	—	—	20,824,202
FOREST:—RECEIPTS - - - -	40,969,258	2,731,284	—	2,731,284	
Deduct—					
Refunds - - - -	173,094	11,539	—	11,539	
NET RECEIPTS - - - -	—	—	—	—	2,719,745
TRIBUTES FROM NATIVE STATES - - - -	8,965,061	597,670	—	597,670	
Deduct—					
Assignments and Compensations - -	2,883,315	192,221	—	192,221	
Refunds - - - -	212,592	14,173	—	14,173	
Total - - - -	3,095,907	206,394	—	206,394	
NET RECEIPTS - - - -	—	—	—	—	391,276
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 4) - - - -	—	—	—	—	23,935,223

APPENDIX II.

OPIUM.	1917-18.			
	Rupees.	£	£	£
RECEIPTS - - - -	46,183,538	3,078,903	—	3,078,903
Deduct—				
Charges in respect of Cultivation and Manufacture.	16,610,814	1,107,387	1,395	1,108,782
Assignments and Compensations - -	53,451	3,563	—	3,563
Refunds - - - -	198	13	—	13
Total deductions - - - -	16,664,463	1,110,963	1,395	1,112,358
NET RECEIPTS (shown on page 4) - - - -	—	—	—	1,966,545

APPENDIX I.

1918-19.					1919-20.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1/.				Rupees.	Equivalent at Rs. 15 = 1/.			
316,349,164	£ 21,089,944	£ —	£ 21,089,944	20,296,852	339,149,146	£ 22,609,943	£ —	£ 22,609,943	21,823,983
10,920,850	728,057	—	728,057		10,838,165	722,544	—	722,544	
975,527	65,035	—	65,035		951,237	63,416	—	63,416	
11,896,377	793,092	—	793,092		11,789,402	785,960	—	785,960	
—	—	—	—	3,109,963	—	—	—	—	3,555,630
46,818,832	3,121,255	—	3,121,255		53,675,794	3,578,386	—	3,578,386	
169,373	11,292	—	11,292		341,343	22,756	—	22,756	
—	—	—	—		—	—	—	—	
8,915,304	594,354	—	594,354	387,331	9,328,825	621,922	—	621,922	415,130
2,867,267	191,151	—	191,151		2,874,745	191,650	—	191,650	
238,085	15,872	—	15,872		227,137	15,142	—	15,142	
3,105,352	207,023	—	207,023		3,101,882	206,792	—	206,792	
—	—	—	—	23,794,146	—	—	—	—	25,794,743
—	—	—	—		—	—	—	—	

APPENDIX II.

1918-19.				1919-20.			
Rupees.	£	£	£	Rupees.	£	£	£
49,336,670	3,289,111	—	3,289,111	45,562,212	3,037,481	—	3,037,481
19,609,333	1,307,289	596	1,307,885	12,961,552	864,104	2,460	866,564
53,589	3,572	—	3,572	53,665	3,577	—	3,577
431	29	—	29	419	28	—	28
19,663,353	1,310,890	596	1,311,486	13,015,636	867,709	2,460	870,169
—	—	—	—	—	—	—	—
1,977,625				2,167,312			

APPENDIX III.

TAXATION.		1917-18.				NET REVENUE.
		INDIA.		ENGLAND.	TOTAL.	
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
SALT:—RECEIPTS		82,492,306	£ 5,499,487	£	£ 5,499,487	£
Deduct—						
Assignments and Compensations		4,135,537	275,703			
Refunds		224,467	14,964			
Total		4,360,004	290,667		290,667	
NET RECEIPTS		—	—	—	—	5,208,820
STAMPS—RECEIPTS		85,912,830	5,727,522		5,727,522	
Deduct—						
Refunds		882,726	58,848		58,848	
NET RECEIPTS		—	—	—	—	5,668,674
EXCISE:—RECEIPTS		152,425,495	10,161,699	7	10,161,706	
Deduct—						
Assignments and Compensations		936,510	62,434			
Refunds		628,154	41,877			
Total		1,564,664	104,311		104,311	
NET RECEIPTS		—	—	—	—	10,057,395
PROVINCIAL RATES:—RECEIPTS		429,493	28,632		28,632	
Deduct—						
Refunds		1,881	125		125	
NET RECEIPTS		—	—	—	—	28,507
CUSTOMS:—RECEIPTS		165,548,819	11,036,588	—	11,036,588	
Deduct—						
Assignments and Compensations		291,480	19,432			
Refunds and Drawbacks		4,929,489	328,632			
Total		5,220,989	348,064		348,064	
NET RECEIPTS		—	—	—	—	10,688,524
INCOME TAX:—RECEIPTS		94,621,555	6,308,104		6,308,104	
Deduct—						
Refunds		893,964	59,598		59,598	
NET RECEIPTS		—	—	—	—	6,248,506
REGISTRATION:—RECEIPTS		7,913,852	527,590		527,590	
Deduct—						
Refunds		14,444	963		963	
NET RECEIPTS		—	—	—	—	526,627
TOTAL GROSS RECEIPTS FROM TAXATION		589,344,350	39,289,623	—	39,289,623	
DEDUCT—						
ASSIGNMENTS AND COMPENSATIONS		5,363,527	357,568			
REFUNDS AND DRAWBACKS		7,575,125	505,002			
TOTAL		12,938,652	862,570		862,570	
TOTAL NET RECEIPTS (shown on page 4)		—	—	—	—	38,427,053

APPENDIX III.

1918-19.					1919-20.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
64,169,830	£ 4,277,989	£	£ 4,277,989	3,631,099	57,479,319	£ 3,831,954	£	£ 3,831,954	3,509,164
3,043,514	202,901				4,446,452	296,430			
6,659,831	443,989				395,405	26,360			
9,703,345	646,890		646,890		4,841,857	322,790		322,790	
—	—	—	—	5,955,517	—	—	—	—	7,194,152
90,284,633	6,018,976		6,018,976		109,117,665	7,274,511		7,274,511	
951,883	63,459		63,459		1,205,392	80,359		80,359	
—	—	—	—		—	—	—	—	
173,362,773	11,557,518		11,557,518	11,421,524	192,594,029	12,839,602	.	12,839,602	12,663,571
1,340,404	89,360				1,290,598	86,040			
699,509	46,634				1,349,863	89,991			
2,039,913	135,994		135,994		2,640,461	176,031		176,031	
—	—	—	—	27,820	—	—	—	—	35,440
420,180	28,012		28,012		534,730	35,649		35,649	
2,880	192		192		3,132	209		209	
—	—	—	—		—	—	—	—	
181,809,614	12,120,641		12,120,641	11,579,831	224,832,802	14,988,853		14,988,853	14,296,981
218,046	14,536				215,214	14,348			
7,894,112	526,274				10,162,867	677,524			
8,112,158	540,810		540,810		10,378,081	691,872		691,872	
—	—	—	—	7,674,265	—	—	—	—	14,956,078
116,376,940	7,758,462		7,758,462		232,078,443	15,471,896		15,471,896	
1,262,953	84,197		84,197		7,737,263	515,818		515,818	
—	—	—	—		—	—	—	—	
8,589,774	572,652		572,652	571,666	10,854,940	723,663		723,663	722,186
14,793	986		986		22,148	1,477		1,477	
—	—	—	—		—	—	—	—	
—	—	—	—		—	—	—	—	
635,013,744	42,334,250		42,334,250	40,861,722	827,491,928	55,166,128		55,166,128	53,377,572
4,601,964	306,797				5,952,264	396,818			
17,485,961	1,165,731				20,876,070	1,391,738			
22,087,925	1,472,528		1,472,528		26,828,334	1,788,556		1,788,556	
—	—	—	—		—	—	—	—	

APPENDIX IV.

		1917-18.				
REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.		INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
		Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. POST OFFICE AND TELEGRAPH :			£	£	£	£
Receipts - - - - -		68,525,668	4,568,378	48,312	4,616,690	
Deduct,—Charges - - - - -		49,295,455	3,286,364	281,366	3,567,730	
NET RECEIPTS - - - - -		19,230,213	1,282,014	233,054	1,048,960	1,048,960
2. RAILWAYS :						
Receipts :						
State Railways :						
Gross Receipts - - - - -		687,603,407	45,840,227	107,294	45,947,521	
Working Expenses - - - - -		313,580,926	20,905,395	—	20,905,395	
NET TRAFFIC RECEIPTS - - - - -		374,022,481	24,934,832	107,294	25,042,126	
Subsidised Companies : Repayment of Advances of Interest - - - - -		352,757	23,517	70,469	93,986	
TOTAL - - - - -		374,375,238	24,958,349	177,763	25,136,112	
Charges :						
State Railways :						
Interest and Annuities† - - - - -		68,405,381	4,560,358	9,549,899	14,110,257	
Surplus Profits, &c. - - - - -		14,916,062	994,404	—	994,404	
Subsidised Companies : Land, &c. - - - - -		960,921	64,062	—	64,062	
Miscellaneous : Surveys and Central Estab- lishments - - - - -		795,989	53,066	—	53,066	
TOTAL - - - - -		85,078,353	5,671,890	9,549,899	15,221,789	
TOTAL NET RECEIPTS (or Charges) -		289,296,885	19,286,459	9,372,136	9,914,323	9,914,323
3. IRRIGATION :						
Major Works (or Works for which Capital and Revenue Accounts are kept) :						
Direct Receipts - - - - -		44,853,712	2,990,581	—	2,990,581	
Working Expenses - - - - -		21,067,302	1,404,487	—	1,404,487	
		23,791,410	1,586,094	—	1,586,094	
Portion of Land Revenue due to Irrigation -		26,533,426	1,768,895	—	1,768,895	
		50,324,836	3,354,989	—	3,354,989	
Interest on Debt - - - - -		20,867,708	1,391,180	124,415	1,515,595	
NET RECEIPTS FROM MAJOR WORKS		29,457,128	1,963,809	124,415	1,839,394	
Minor Works and Navigation :						
Receipts - - - - -		4,566,046	304,403	—	304,403	
Charges - - - - -		12,971,568	864,771	—15	864,756	
Net Charges FOR MINOR WORKS -		8,405,522	560,368	—15	560,353	
Expenditure on Protective Irrigation Works in addition to that charged under Famine, Relief, and Insurance - - - - -		—	—	—	—	
TOTAL NET RECEIPTS (or Charges) -		21,051,606	1,403,441	124,400	1,279,041	1,279,041
TOTAL NET RECEIPTS (or Charges) FOR COMMERCIAL UNDERTAKINGS (shown on page 4) - - - - -		329,578,704	21,971,914	9,729,590	12,242,324	12,242,324

† The Annuity and Interest payments include the following sums in redemption of capital, according to an actuarial calculation:—

	1917-18.	1918-19.	1919-20.
	£	£	£
East Indian Railway	572,800*	483,105	501,486
Eastern Bengal Railway	49,250*	42,807	44,346
Scinde, Punjab, and Delhi Railway	280,192*	218,473	227,475
Great Indian Peninsula Railway	521,943	536,925	552,336
Madras Railway	124,517	128,929	133,498
TOTAL	1,548,702	1,410,239	1,459,141

* NOTE.—The amounts of War Loan 4½ per cent. "B" Stock, 1925-45, shown in previous years as held on account of the Sinking Fund of this Railway, in lieu of the purchase and cancellation of India Stock, have now been realised and the proceeds invested in the purchase of India Stock for cancellation.

APPENDIX IV.

1918-19.					1919-20.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
79,949,507	5,329,967	13,000	5,342,967	1,368,013	91,995,299	6,133,020	4,421	6,137,441	1,381,197
56,229,585	3,748,639	226,315	3,974,954		62,727,246	4,181,816	574,428	4,756,244	
23,719,922	1,581,328	213,315	1,368,013		29,268,053	1,951,204	570,007	1,381,197	
762,260,994	50,817,400	20,595	50,837,995	10,568,097	790,265,552	52,684,370	48,607	52,732,977	6,231,024
370,766,782	24,717,786	—	24,717,786		454,675,168	30,311,678	—	30,311,678	
391,494,212	26,099,614	20,595	26,120,209		335,590,384	22,372,692	48,607	22,421,299	
178,845	11,923	94,344	106,267		193,470	12,898	218,088	230,986	
391,673,057	26,111,537	114,939	26,226,476		335,783,854	22,385,590	266,695	22,652,285	
70,676,898	4,711,793	9,366,566	14,078,359		77,036,170	5,135,745	9,383,540	14,519,285	
18,963,551	1,264,237	—	1,264,237		20,092,140	1,339,476	—	1,339,476	
311,796	20,786	—	20,786		372,085	24,805	—	24,805	
4,424,950	294,997	—	294,997		8,065,416	537,695	—	537,695	
94,377,195	6,291,813	9,366,566	15,658,379		105,565,811	7,037,721	9,383,540	16,421,261	
297,295,862	19,819,724	9,251,627	10,568,097	1,399,678	230,218,043	15,347,869	9,116,845	6,231,024	1,558,684
47,091,269	3,139,418	—	3,139,418		53,589,789	3,572,652	—	3,572,652	
21,346,194	1,423,080	—	1,423,080		23,430,105	1,565,340	16	1,565,356	
25,745,075	1,716,338	—	1,716,338		30,109,684	2,007,312	16	2,007,296	
28,567,154	1,904,477	—	1,904,477		29,177,939	1,945,196	—	1,945,196	
54,312,229	3,620,815	—	3,620,815		59,287,623	3,952,508	16	3,952,492	
21,222,106	1,414,808	124,596	1,539,404		21,612,154	1,440,810	125,098	1,565,908	
33,090,123	2,206,007	124,596	2,081,411		37,675,469	2,511,698	125,114	2,386,584	
4,539,178	302,612	—	302,612		4,725,295	315,020	—	315,020	
14,765,185	984,345	—	984,345		17,143,788	1,142,920	—	1,142,920	
10,226,007	681,733	—	681,733	13,335,788	12,418,493	827,900	—	827,900	9,170,905
—	—	—	—		—	—	—	—	
22,864,116	1,524,274	124,596	1,339,678		25,256,976	1,683,798	125,114	1,558,684	
343,879,900	22,925,326	9,589,538	13,335,788	13,335,788	284,743,072	18,982,871	9,811,966	9,170,905	9,170,905

APPENDIX V.

MINT.	1917-18.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1l.			
Receipts - - - - -	7,761,011	£ 517,401	£ —	£ 517,401	£
Charges - - - - -	2,197,317	146,488	20,894	167,882	
NET RECEIPTS or Charges (shown on page 4) - - - - -	5,564,694	370,923	20,894	350,019	350,019

APPENDIX VI.

EXCHANGE.	1917-18.†	
	Rupees.	Sterling.
Amount of Bills and Telegraphic Transfers drawn on India* - - - - -	485,732,176	£
Sterling Equivalent, at average rate obtained -		33,457,936
Sterling Equivalent, at Rs. 15=1l. - - -		32,382,145
Difference, Receipt, or Charge - - -	16,136,855	1,075,791
Amount of Bills and Telegraphic Transfers drawn on London* - - - - -		—
at Rs. 15 to 1l. - - - - -	—	
Amount of Rupees received - - - - -	—	
Difference, Receipt, or Charge - - -	—	—
Other transactions :—		
Receipts, or Charge - - - - -	31,040,944	2,069,395
Total Receipts, or Charge, shown on page 4 - -	47,177,799	3,145,186

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve."

† Vide page 3.

APPENDIX V.

1918-19.					1919-20.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
27,401,117	1,826,741	73	1,826,814		26,798,523	1,786,568	59	1,786,627	
4,016,861	267,791	33,019	305,810		4,280,774	285,385	57,354	342,739	
23,384,256	1,558,950	37,946	1,521,004	1,521,004	22,517,749	1,501,183	57,295	1,443,888	1,443,888

APPENDIX VI.

EXCHANGE.	1918-19.†		1919-20.†	
	Rupees.	Sterling.	Rupees.	Sterling.
Amount of Bills and Telegraphic Transfers drawn on India* - - - - -	286,541,000	£	345,498,000	£
Sterling Equivalent, at average rate obtained -		20,946,314		31,226,219
Sterling Equivalent, at Rs. 15 = 1l. - - -		19,102,734		23,033,200
Difference, Receipt, or Charge - - -	27,653,707	1,833,580	122,895,280	8,193,019
Amount of Bills and Telegraphic Transfers drawn on London* - - - - -		5,315,000		24,544,000
at Rs. 15 to 1l. - - - - -	79,725,000		368,160,000	
Amount of Rupees received - - - - -	70,802,320		185,772,972	
Difference, Receipt, or Charge - - -	8,922,680	594,845	182,387,028	12,159,135
Other transactions:—				
Receipts, or Charge - - - - -	53,785,150	3,585,677	151,339,605	10,089,307
Total Receipts, or Charge, shown on page 4 - -	72,516,177	4,834,412	91,847,857§	6,123,191§

* I.e., Exclusive of Bills and Transfers the proceeds of which were credited to "Gold Standard Reserve." † Vide page 3.
§ Not carried to Revenue Account. Rs. 3,95,40,783 carried to Railway, Irrigation, and Delhi Capital accounts; and Rs. 5,23,07,074 carried to Suspense Account. See last para. of Memorandum on page 3.

APPENDIX VII.

DEBT SERVICES.	1917-18.				
	INDIA.		ENGLAND— Sterling.	TOTAL	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
		£	£	£	£
1. INTEREST ON DEBT - - -	93,466,322	6,231,088	9,938,905	16,169,993	
Amounts chargeable to Railways (<i>see</i> pp. 12 and 13).	67,537,922	4,502,528	3,652,953	8,155,481	
Amounts chargeable to Irrigation (<i>see</i> pp. 12 and 13).	20,867,708	1,391,180	124,415	1,515,595	
	88,405,630	5,893,708	3,777,368	9,671,076	
REMAINDER CHARGEABLE ON ORDINARY DEBT.	5,060,692	337,380	6,161,537	6,498,917	
2. INTEREST on other Obligations - - -	12,438,785	829,252	—	829,252	
	17,499,477	1,166,632	6,161,537	7,328,169	
Deduct,—Receipts* - - -	12,949,516	863,301	1,306,807	2,170,108	
TOTAL NET EXPENDITURE (excluding amounts charged to Railways and Irrigation—shown on page 5) - - - }	4,549,961	303,331	4,854,730	5,158,061	5,158,061

APPENDIX VIII.

MILITARY SERVICES.	1917-18.				
	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .			
		£	£	£	£
1. ARMY:					
Effective Charges - - -	316,289,725	21,085,982	3,908,325	24,994,307	
Non-Effective Charges - - -	14,621,875	974,792	2,124,805	3,099,597	
TOTAL - - -	330,911,600	22,060,774	6,033,130	28,093,904	
Deduct,—Receipts: Effective - - -	14,084,725	938,982	244,600	1,183,582	
Non-Effective - - -	1,267,425	84,495	35,853	120,348	
Total - - -	15,352,150	1,023,477	280,453	1,303,930	
TOTAL NET ARMY CHARGES - - -	315,559,450	21,037,297	5,752,677	26,789,974	26,789,974
2. MARINE - - -	6,745,164	449,678	358,146	807,824	
Deduct,—Receipts - - -	4,832,333	322,155	—	322,155	
TOTAL NET MARINE CHARGES - - -	1,912,831	127,523	358,146	485,669	485,669
3. MILITARY WORKS:					
Ordinary Charges - - -	27,146,033	1,809,735	51,374	31,861,109	
Deduct,—Receipts - - -	1,416,355	94,424	—	94,424	
TOTAL NET CHARGES FOR MILITARY WORKS - - - }	25,729,678	1,715,311	51,374	1,766,685	1,766,685
4. SPECIAL DEFENCE WORKS - - -	132,213	8,814	8,001	813	813
TOTAL NET CHARGES FOR MILITARY SERVICES (shown on page 5) - - - }	343,334,172	22,888,945	6,154,196	29,043,141	29,043,141

* The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX VII.

1918-19.					1919-20.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
126,601,889	8,440,126	8,400,805	16,840,931	4,297,668	156,579,916	10,438,661	7,582,282	18,020,943	4,552,368
69,925,735	4,661,715	3,639,488	8,301,203		76,356,062	5,090,404	3,673,027	8,763,431	
21,222,106	1,414,808	124,596	1,539,404		21,612,154	1,440,810	125,098	1,565,908	
91,147,841	6,076,523	3,764,084	9,840,607		97,968,216	6,531,214	3,798,125	10,329,339	
35,454,048	2,363,603	4,636,721	7,000,324		58,611,700	3,907,447	3,784,157	7,691,604	
16,901,479	1,126,766	—	1,126,766		18,711,138	1,247,409	—	1,247,409	
52,355,527	3,490,369	4,636,721	8,127,090		77,322,838	5,154,856	3,784,157	8,939,013	
15,812,720	1,054,182	2,775,240	3,829,422		20,161,405	1,344,094	3,042,551	4,386,645	
36,542,807	2,436,187	1,861,481	4,297,668		57,161,433	3,810,762	741,606	4,552,368	

APPENDIX VIII.

1918-19.					1919-20.				
INDIA.		ENGLAND Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
552,422,813	36,828,187	2,414,118	39,242,305	40,964,151	713,447,549	47,563,170	3,563,204	51,126,374	52,999,725
15,918,060	1,061,204	2,503,784	3,564,988		18,177,280	1,211,819	2,983,160	4,194,979	
568,340,873	37,889,391	4,917,902	42,807,293		731,624,829	48,774,989	6,546,364	55,321,353	
22,414,296	1,494,286	231,740	1,726,026		29,418,603	1,961,240	253,995	2,215,235	
1,223,619	81,575	34,841	116,416		990,028	66,002	40,391	106,393	
23,637,915	1,575,861	266,581	1,842,442		30,408,631	2,027,242	294,386	2,321,628	
544,702,958	36,313,530	4,651,321	40,964,851		701,216,198	46,747,747	6,251,978	52,999,725	
8,172,523	544,835	582,811	1,127,646		7,240,320	482,688	889,655	1,372,343	
6,086,575	405,772	—	405,772		4,072,325	271,488	—	271,488	
2,085,948	139,063	582,811	721,874	721,874	3,167,995	211,200	889,655	1,100,855	1,100,855
42,687,723	2,845,848	49,423	2,895,271	2,793,513	58,130,914	3,875,394	117,609	3,993,003	3,884,507
1,526,377	101,758	—	101,758		1,627,429	108,496	—	108,496	
41,161,346	2,744,090	49,423	2,793,513		56,503,485	3,766,898	117,609	3,884,507	
—	—	—	—	—	—	—	—	—	—
587,950,252	39,196,683	5,283,555	44,480,238	44,480,238	760,887,678	50,725,845	7,259,242	57,985,087	57,985,087

APPENDIX IX.

COLLECTION OF REVENUE.	1917-18.				NET EXPENDI- TURE.
	INDIA.		ENGLAND.	TOTAL.	
	Rupces.	Equivalent at Rs. 15 = 1l.	Sterling.		
		£	£	£	£
Land Revenue - - - - -	56,701,851	3,780,124	2,152	3,782,276	
Forest - - - - -	21,157,052	1,410,470	572	1,411,042	
Salt - - - - -	6,406,079	427,072	385	427,457	
Stamps - - - - -	924,140	61,609	114,713	176,322	
Excise - - - - -	7,264,737	484,316	232	484,548	
Provincial Rates - - - - -	—	—	—	—	
Customs - - - - -	4,275,328	285,022	254	285,276	
Income Tax - - - - -	637,769	42,518	—	42,518	
Registration - - - - -	4,040,163	269,344	—	269,344	
TOTAL (shown on page 5) - - -	101,407,119	6,760,475	118,308	6,878,783	6,878,783

APPENDIX IX.

1918-19.					1919-20.				
INDIA.		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA		ENGLAND. Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
61,544,392	4,102,960	1,373	4,104,333		64,424,129	4,294,942	2,542	4,297,484	
28,875,503	1,925,034	1,877	1,926,911		31,777,579	2,118,505	22,133	2,140,638	
8,263,654	550,910	2,190	553,100		8,087,014	539,134	1,547	540,681	
1,000,098	66,673	153,248	219,921		1,198,408	79,894	181,020	260,914	
8,074,913	538,328	200	538,528		9,145,025	609,668	818	610,486	
—	—	—	—		—	—	—	—	
4,545,787	303,052	120	303,172		4,667,070	311,138	346	311,484	
834,463	55,631	—	55,631		1,527,269	101,818	—	101,818	
4,351,577	290,105	—	290,105		4,876,151	325,077	—	325,077	
117,490,387	7,832,693	159,008	7,991,701	7,991,701	125,702,645	8,380,176	208,406	8,588,582	8,588,582

APPENDIX X.

CIVIL DEPARTMENTS.	1917-18.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1 <i>l</i> .	Sterling.		
1. GENERAL ADMINISTRATION :		£	£	£	£
Charges, or Receipts	25,846,056	1,723,071	441,845	2,164,916	2,164,916
2. LAW AND JUSTICE :					
Charges	67,039,324	4,469,288	815	4,470,103	3,655,770
Receipts	12,222,489	814,333	—	814,333	
	54,816,835	3,654,455	815	3,655,770	
3. POLICE :					
Charges	84,251,262	5,616,751	336	5,617,087	5,483,841
Receipts	1,998,685	133,246	—	133,246	
	82,252,577	5,483,505	336	5,483,841	
4. PORTS AND PILOTAGE :					
Charges	2,953,175	196,878	—	196,878	93,881
Receipts	1,544,952	102,997	—	102,997	
	1,408,223	93,881	—	93,881	
5. EDUCATION :					
Charges	50,746,460	3,383,097	11,577	3,394,674	3,074,536
Receipts	4,802,070	320,138	—	320,138	
	45,944,390	3,062,959	11,577	3,074,536	
6. ECCLESIASTICAL :					
Charges	1,985,828	132,389	281	132,670	132,670
7. MEDICAL AND SANITATION :					
Charges	23,551,832	1,570,122	1,816	1,571,938	1,443,661
Receipts	1,919,774	127,985	292	128,277	
	21,632,058	1,442,137	1,524	1,443,661	
8. POLITICAL :					
Charges	30,752,361	2,050,157	42,112	2,092,269	2,092,269
9. AGRICULTURE :					
Charges	10,494,339	699,623	2,510	702,133	591,681
Receipts	1,656,787	110,452	—	110,452	
	8,837,552	589,171	2,510	591,681	
10. SCIENTIFIC AND MISCELLANEOUS DEPART- MENTS :					
Charges	7,039,990	469,333	43,367	512,700	187,279
Receipts	4,871,749	324,783	638	325,421	
	2,168,241	144,550	42,729	187,279	
TOTAL NET CHARGES for CIVIL DEPART- MENTS (shown on page 5)	275,644,121	18,376,275	543,729	18,920,004	18,920,004

APPENDIX X.

1918-19.					1919-20.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupees.	Equivalent at Rs. 15 = 1l.				Rupees.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
27,417,634	1,827,842	661,872	2,489,714	2,489,714	29,821,971	1,988,131	619,448	2,607,579	2,607,579
72,867,183	4,857,812	1,123	4,858,935	3,926,264	79,018,364	5,267,891	17,173	5,285,064	4,373,677
13,990,057	932,671	—	932,671		13,670,811	911,387	—	911,387	
58,877,126	3,925,141	1,123	3,926,264		65,347,553	4,356,504	17,173	4,373,677	
91,637,459	6,109,164	562	6,109,726	5,923,889	102,736,735	6,849,116	988	6,850,104	6,617,831
2,787,555	185,837	—	185,837		3,484,092	232,273	—	232,273	
88,849,904	5,923,327	562	5,923,889		99,252,643	6,616,843	988	6,617,831	
3,322,109	221,474	60	221,534	89,358	4,626,058	308,404	284	308,688	169,159
1,982,644	132,176	—	132,176		2,092,934	139,529	—	139,529	
1,339,465	89,298	60	89,358		2,533,124	168,875	284	169,159	
50,386,202	3,959,080	15,446	3,974,526	3,670,226	68,364,675	4,557,645	15,836	4,573,481	4,249,486
4,564,504	304,300	—	304,300		4,859,933	323,995	—	323,995	
54,821,698	3,654,780	15,446	3,670,226		63,504,742	4,233,650	15,836	4,249,486	
2,050,273	136,685	107	136,792	136,792	2,014,378	134,292	155	134,447	134,447
25,969,833	1,731,322	8,467	1,739,789	1,595,067	31,889,158	2,125,944	20,520	2,146,464	1,985,248
2,167,371	144,491	231	144,722		2,416,051	161,070	146	161,216	
23,802,462	1,586,831	8,236	1,595,067		29,473,107	1,964,874	20,374	1,985,248	
39,487,002	2,632,467	21,402	2,653,869	2,653,869	31,284,156	2,085,610	38,208	2,123,818	2,123,818
12,286,921	819,128	3,974	823,102	653,666	13,907,325	927,155	3,018	930,173	739,833
2,541,541	169,436	—	169,436		2,855,095	190,340	—	190,340	
9,745,380	649,692	3,974	653,666		11,052,230	736,815	3,018	739,833	
9,740,345	649,357	30,874	680,231	454,571	12,153,132	810,209	42,774	852,983	548,008
3,375,682	225,046	614	225,660		4,557,821	303,855	1,120	304,975	
6,364,663	424,311	30,260	454,571		7,595,311	506,354	41,654	548,008	
312,755,607	20,850,374	743,042	21,593,416	21,593,416	341,879,215	22,791,943	757,138	23,549,086	23,549,086

APPENDIX XI.

MISCELLANEOUS CIVIL CHARGES.	1917-18.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDI- TURE.
	Rupees.	Equivalent at Rs. 15 = 1l.	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£	£	£	£
Charges - - - -	2,847,651	189,843	10,430	200,273	200,273
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges - - - -	29,427	1,962	180,502	182,464	182,464
3. SUPERANNUATION ALLOWANCES AND PEN- SIONS:					
Charges - - - -	22,748,949	1,516,597	1,968,596	3,485,193	3,272,537
Receipts - - - -	2,618,729	174,582	38,074	212,656	
	20,130,220	1,352,015	1,930,522	3,272,537	
4. STATIONERY AND PRINTING:					
Charges - - - -	12,360,796	824,053	128,152	952,205	858,156
Receipts - - - -	1,410,741	94,049	—	94,049	
	10,950,055	730,004	128,152	858,156	
5. MISCELLANEOUS:					
Charges - - - -	9,027,875	601,858	496,714	1,098,572	317,893
Receipts - - - -	18,296,470	1,219,765	196,700	1,416,465	
	9,268,595	617,907	300,014	317,893	
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 5) - }	24,688,758	1,655,917	2,587,694	4,195,537	4,195,537

APPENDIX XII.

CIVIL WORKS. (AND CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.)	1917-18.				
	Rupees.	£	£	£	£
CIVIL WORKS:					
Charges - - - -	75,104,891	5,006,993	42,067	5,049,060	4,725,461
Receipts - - - -	4,853,983	323,599	—	323,599	
Net Charge - - - -	70,250,908	4,683,394	42,067	4,725,461	
CONSTRUCTION OF RAILWAYS:—CHARGE -	11,493	766	—	766	766
TOTAL NET CHARGE (shown on page 5) -	70,239,405	4,682,628	42,067	4,724,695	4,724,695

APPENDIX XIII.

FAMINE RELIEF AND INSURANCE.	1917-18.				
	Rupees.	£	£	£	£
1. FAMINE RELIEF - - - -	56,476	3,765	—	3,765	1,000,000
2. CONSTRUCTION OF PROTECTIVE RAILWAYS -	299	20	—	20	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.	5,144,401	342,960	1,489	344,449	
4. REDUCTION OR AVOIDANCE OF DEBT -	9,777,096	651,806	—	651,806	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 5) - }	14,977,674	998,511	1,489	1,000,000	1,000,000

APPENDIX XI.

1918-19.					1919-20.				
INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE	INDIA.		ENGLAND. — Sterling.	TOTAL.	NET EXPENDI- TURE.
Rupées.	Equivalent at Rs. 15 = 1l.				Rupées.	Equivalent at Rs. 15 = 1l.			
	£	£	£	£		£	£	£	£
2,893,525	192,902	7,678	185,224	185,224	2,842,499	189,500	17,811	207,311	207,311
52,525	3,501	137,408	140,909	140,909	75,537	5,036	576,971	582,007	582,007
23,787,493 2,694,608	1,585,833 179,641	1,939,367 37,506	3,525,200 217,147	3,308,053	24,675,894 2,773,527	1,645,060 184,902	2,047,405 44,349	3,692,465 229,251	3,463,214
21,092,885	1,406,192	1,901,861	3,308,053		21,902,367	1,460,158	2,008,056	3,463,214	
15,123,539 1,805,368	1,008,236 120,358	101,500 —	1,109,736 120,358		16,321,403 1,990,165	1,088,093 132,677	188,177 —	1,276,270 132,677	
13,318,171	887,878	101,500	989,378		14,331,238	955,416	188,117	1,143,593	1,143,593
11,345,752 23,035,938	756,383 1,535,729	575,323 20,812	1,331,707 1,556,541	989,378	9,728,740 20,906,637	648,583 1,393,776	136,497 96,072	785,080 1,489,848	
11,690,186	779,346	554,512	224,834		11,177,897	745,193	40,425	704,768	
25,666,920	1,711,127	2,687,603	4,398,730	4,398,730	27,973,744	1,864,917	2,826,440	4,691,357	4,691,357

APPENDIX XII.

1918-19.					1919-20.				
Rupées.	£	£	£	£	Rupées.	£	£	£	£
84,145,573 5,214,743	5,609,705 347,649	36,790 —	5,646,495 347,649	5,298,846	105,047,895 5,549,014	7,003,193 369,934	121,940 —	7,125,133 369,934	6,755,199
78,930,830	5,262,056	36,790	5,298,846		99,498,881	6,633,259	121,940	6,755,199	
80,642	5,376	—	5,376		104,249	6,950	—	6,950	
79,011,472	5,267,432	36,790	5,304,222	5,304,222	99,603,130	6,640,209	121,940	6,762,149	6,762,149

APPENDIX XIII.

1918-19.					1919-20.				
Rupées.	£	£	£	£	Rupées.	£	£	£	£
4,616,514	307,767	—	307,767	1,000,000	11,746,559	783,103	—	783,103	1,140,047
286	19	—	19		—	—	—	—	
4,684,645	312,309	940	313,249		5,279,787	351,986	4,958	356,944	
5,685,032	379,003	—	379,003		—	—	—	—	
14,985,905	999,060	940	1,000,000		17,026,346	1,135,089	4,958	1,140,047	

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